

11<sup>th</sup> October 2022

**KEY DECISION?  
YES/NO**

**BUSINESS RATES – DISCRETIONARY RATE RELIEF  
APPLICATION**

**SUMMARY**

This report sets out one new application for Discretionary Rate Relief under the Council's Discretionary Rate Relief Policy.

The policy was introduced under the Localism Act 2011 to provide the Council with the ability to discount business rates to all organisations in the borough, where they provide a benefit to the community and not limited to Charities and Not-for-Profit Organisations.

The application is from NDreams Limited, occupying Spectrum Point, 279 Farnborough Road, Farnborough.

**RECOMMENDATIONS**

Cabinet are recommended to approve the award of Discretionary Rate Relief as follows: -

- 35% Discretionary Relief to NDreams Limited for a period of one year for the period 12 April 2022 to 11 April 2023.

**1. INTRODUCTION**

1.1 The purpose of this report is to:

- Outline the background and financial implications of Discretionary Rate Relief; and
- Consider one new application for Discretionary Rate Relief.

**2. BACKGROUND**

2.1 The Local Government Finance Act 1988, as amended provides local authorities with discretionary powers to grant relief from non-domestic rates on properties occupied by charities and other non-profit organisations.

- 2.2 A local authority has discretion to grant “top up” relief of 20% to charities that had received 80% mandatory relief.
- 2.3 In addition, an authority can grant relief of up to 100% to non-profit making organisations.
- 2.4 The Localism Act 2011 introduced a new power for local authorities to award a local Discretionary Relief, in any circumstances, where it is in the council taxpayers’ interest to do so.
- 2.5 In April 2017, cabinet agreed an amendment to our existing Discretionary Rate Relief Policy to enable the council to award relief to all organisations in the borough and not limited to charities and not-for-profit organisations.
- 2.6 The amended policy is known as “Discretionary Rate Relief – For charities, not-for-profit organisations and other specified organisations under the Localism Act 2011”. Full details of this policy can be found in Appendix 1.
- 2.7 The main aims of the amended policy are to: -
  - Provide facilities to certain priority groups such as the elderly, disabled, minority groups and early years childcare; or
  - Create new employment opportunities; or
  - Bring social, environmental or economic benefit to the community; or
  - Contribute towards the sustainable development of the borough.
- 2.8 With the amendment to the policy the council can encourage businesses to the borough thus providing economic development.

### **3. APPLICATION FOR RELIEF**

#### **NDreams Limited**

- 3.1 The application is from NDreams Limited.
- 3.2 Full details of NDreams Limited application can be seen in Appendix 2 of this report. However, a summary of NDreams and their application is detailed in points 3.2 to 3.11 below.
- 3.2 NDreams Limited are a world leading independent developer and publisher of Virtual Reality (VR) games, whose customers include several household name computer games platforms and publishers.
- 3.3 NDreams currently occupy the Ground and First Floor, Block A of Spectrum House, 279 Farnborough Road, Farnborough. They expanded into the Ground Floor in March 2021 upon signing a new 10year lease, which increased their business rates payable by 50%.
- 3.4 The area that NDreams currently occupy in Spectrum House is used as a development studio and base for their operations. They have a creative

team of developers who design and build the games, a publishing team who market and sell the games, plus an operations team needed to support the growing business. The space is also used for motion capture, sound design, testing and all the head office administrative services.

- 3.5 **Recruitment** - nDreams is a fast expanding business whose team is 14% bigger than in March 2021 with a predicted growth of 77% over the next 12 months. This on-going growth and expansion continues to generate employment opportunities in the local area. Job roles for planned hires range from Junior and Graduate entry-level art, code and design positions all to Senior, Lead and Director level positions. To support this our core operational teams will be expanding, with new roles for apprentices, kick starters and graduates, alongside a range of other roles of varying seniority.

nDreams have advised of the following statement: -

“The rates relief has enabled us to launch the nDreams acadamey on a greater and grander scales in its first year than we had originally thought possible. Since our Learning & Development Manager joined nDreams in January 2021, the nDreams Academy has launched to help address skills shortages in the industry. So far, a conservative estimate, we have engaged with over 4500 students. We hire a number of less experienced programmers and artists through the Academy, training them in the specific software, engines and bespoke packages needed for the development of our VR games”.

One of the apprentices they took on in April 2021 has been successful in qualifying for a permanent position, and they are currently applying for a replacement IT apprentice.

nDreams are currently assisting FCOT by supporting development and reviewing and advising syllabus content for a trail blazing new B-Tec course for FCOT based on the games industry skills. They are also developing work experience opportunities to support local schools.

nDreams are supporting Interns from the Howest Belgium University, the number one university in gaming, offering six months internships. The interns relocate to the Farnborough office during this time.

- 3.6 **Local Economy** – nDreams are also supportive of other local businesses in the community. Their procurement process includes looking at the locality as well as other factors. This ensures they support local businesses wherever possible.
- 3.7 **Carbon Footprint** – nDreams have recently been successful in apply for a LoCASE grant to reduce the heat coming to the building, by introducing some blinds effectively meaning they can regulate the heat of the building more efficiently thereby reducing energy usage.

- 3.8 NDreams have also advised that the availability of this relief was a factor in their decision to remain in the borough as it supports them in growing the studio and the number of people they can employ.
- 3.9 The Corporate Services Portfolio Holder and Principal Revenues and Benefits Officer met on 15<sup>th</sup> September 2022 to discuss the application in more detail.
- 3.10 Following this meeting, the Corporate Services Portfolio Holder has recommended an award of 35% Business Relief for a further period of 12 months. The reasons for this recommendation are as follows: -
- The significance of the business and potential of the company.
  - Boosting the local economy as existing employees will bring spending power into the Borough.
  - Creating employment opportunities.
  - The support they provide to other local businesses.
  - The work that they are doing with the local school and colleges.
  - Raising the profile of Farnborough as a business location, thereby assisting in the attraction of new inward investment to the borough.
  - The recommendation to award 35% rate relief will essentially cover the increase in the rates payable following the expansion of office space.
  - The Corporate Services Portfolio Holder has reviewed NDreams account and their turnover is increasing year on year however they have shown an increase in losses.
  - Relief is recommended to be awarded for one year allowing for a review of the NDreams finances and the success of the business.
- 3.11 The Economy Team and Councillor Adrian Newell, Planning and Economy Portfolio Holder are also supportive of this application.

## **4. IMPLICATIONS**

### **Financial Implications**

- 4.1 Since 1 April 2013, the Business Rates Retention scheme has introduced a fundamentally new set of arrangements for dealing with the cost of business rates. The cost to the Council of granting any Discretionary Rate Relief is most reliably estimated at being 40% of the value of the relief granted, although the cost is ultimately determined by a range of factors, such as the councils total rate receipts measured against its estimated threshold for

growth and taking into account whether any payment levies or safety net contributions are payable or receivable.

- 4.2 The remaining 60% of the costs will be met by Central Government (50%), Hampshire County Council (9%) and Hampshire Fire and Rescue Authority (1%), under the Business Rates Retention Scheme.
- 4.3 Any award of Discretionary Rate Relief is subject to state aid limits. From 31 Dec 2020 we are governed by the Trade and Cooperation Agreement which allows a threshold of €380,000 over a 3-year period.

#### **NDreams Limited – Business Rates Position**

- 4.4 The current rateable value for Ground & First Floor, Block A Spectrum Point is £202,000. The means business rates are currently payable at £103,424 per annum.
- 4.6 If Discretionary Rate Relief is to be awarded based on the rateable value, the financial effect on the council is illustrated in the table below: -

<b>Percentage Relief</b>	<b>Value to the Business (£)</b>	<b>Cost to RBC (£)</b>
25%	25,856	10,342
35%	36,198.40	14,479.36
50%	51,712	20,685
100%	103,424	41,370

#### **Legal Implications**

- 4.10 Section 47 of the Local Government Finance Act 1988, as amended, enables Councils to grant Discretionary Rate Relief.
- 4.11 The amended policy to award Discretionary Rate Relief enables the Council to award relief to any ratepayer and not limited to charities and not-for-profit organisations. This follows guidance and advice provided by the former Department of Communities and Local Government following the introduction of the Localism Act 2011.
- 4.12 Full details of this guidance can be found at the following web link: <https://www.gov.uk/government/publications/localism-act-2011-overview>

To summarise, page 6 reads: -

#### **“Greater local control over business rates**

One of the most important things that councils can do to improve local life is to support the local economy. The Localism Act gives councils more freedom to offer business rate discounts - to help attract firms, investment and jobs. Whilst councils would need to meet the cost of any discount from

local resources, they may decide that the immediate cost of the discount is outweighed by the long-term benefit of attracting growth and jobs to their area”.

## **5. CONCLUSIONS**

- 5.1 In conclusion, cabinet are asked to approve the award of Discretionary Rate Relief as follows: -
- 35% Discretionary Relief to NDreams Limited for a period of one year; and
- 5.2 The Corporate Services Portfolio Holder is supportive of the application to the level set out in this report.
- 5.3 The economy team and Councillor Adrian Newell, Planning and Economy Portfolio Holder are also supportive of this application.
- 5.3 The case was reviewed on its own merit and the decision was made using the Councils amended Discretionary Rate Relief Policy, which was approved by cabinet following guidance provided by the Department of Communities and Government.

## **BACKGROUND DOCUMENTS:**

S47 Local Government Act 1988, as amended  
Localism Act 2011  
Full applicant case files in respect of the applicant  
Rushmoor Policy on Discretionary Rate Relief

## **CONTACT DETAILS:**

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# Discretionary Rate Relief Policy

**For charities, not-for-profit organisations and other specified organisations under the Localism Act 2011**

## **1 Purpose of the policy**

- 1.1 To determine the level of Discretionary Business Rates Relief to be granted to certain defined ratepayers within the Rushmoor Borough Council area.
- 1.2 While we are obliged to grant relief to premises that fall within the mandatory category, we also have powers to grant discretionary relief and reductions to ratepayers, subject to certain criteria being met.
- 1.3 The Local Government Finance Act 1988 and subsequent legislation allows us to grant discretionary relief for premises occupied by charities and not-for-profit organisations that own or occupy them wholly or mainly for charitable purposes.
- 1.4 Powers have also been granted under the Localism Act 2011, which allow for the granting of Discretionary Rate Relief to any premises where we feel it would be of benefit to the local community.

This document outlines the following areas:

- Details of receiving an award under the Discretionary Business Rates Relief Scheme
- Our general policy for granting discretionary relief
- Guidance on granting and administering relief
- European Union requirements including provisions of state aid.

## 2

## Introduction

- 2.1 The original purpose of Discretionary Rate Relief was to provide assistance where the property does not qualify for mandatory relief or to “top up” cases where ratepayers already receive mandatory relief.
- 2.2 Over recent years, and particularly since 2011, the discretionary relief provisions have been amended to allow the flexibility to provide more assistance to businesses and organisations.
- 2.3 Ratepayers are obliged to make a written application to us. We will expect all businesses to complete our application form and for the businesses to provide information, evidence, and audited accounts for us to determine whether relief should be awarded.
- 2.4 We are obliged to consider carefully every application on its own merits, taking into account the contribution that the organisation make to the amenities within Rushmoor.
- 2.5 The granting of relief falls broadly into the following categories:
  - Discretionary relief – Charities who already receive mandatory relief
  - Discretionary relief – Premises occupied by not-for-profit organisations whose main objectives are charitable.
  - Discretionary relief – Granted under the Localism Act 2011 provisions

Other reliefs available and are announced by government and for a temporary period. As at the financial year 2018/ 19 they are currently:

- Local Newspaper Relief (from 1 April 2017 for a period of two years)
  - Local Public House Relief (from 1 April 2017 for a period of two year)
  - Supporting Small Business Relief (from 1 April 2017, for a period of five years or until businesses pay their full rate charge)
  - Discretionary Rate Relief (revaluation) (from 1 April 2017 for a period of up to four years)
- 2.6 This policy concentrates on the granting of discretionary relief for charities which are already receiving mandatory relief, not-for-profit organisations whose main objectives are charitable and discretionary relief awarded under the Localism Act 2011.

## 3

## Our general approach to granting Discretionary Rate Relief

- 3.1 In deciding which organisations should receive discretionary rate relief, we will consider the following factors and priorities:
    - That any award should support businesses, organisations and groups that help retain services in Rushmoor and not compete directly with existing businesses in an unfair manner.
    - It should help and encourage businesses, organisations, groups and communities to become self-reliant.
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- To enable appropriate organisations to start, develop or continue their activities, which deliver outcomes to the community, and that also relate to our priorities which, without granting relief, they would be unable to do so.
- To assist us in delivering services which could not be provided otherwise.
- To assist us to meet our priorities including:
  - Sustaining a thriving economy
  - Supporting and empowering our communities and meeting local needs
  - A cleaner, greener and more cultural Rushmoor; and
  - Financially sound with services fit for the future

## **4 Administration of discretionary relief – general approach**

4.1 The following section outlines the procedures followed by officers in granting, amending or cancelling discretionary relief.

### **Applications and evidence**

- 4.2 All reliefs under this policy must be applied for. Applications forms are available both electronically and in hard copy format.
- 4.3 Applications should initially be made to the Revenues and Benefits Section and will be determined in accordance with this policy.
- 4.4 Completed application forms should be returned with the following information:
- Evidence of being a registered charity or a copy of a letter from Her Majesty's Revenue and Customs (HMRC) confirming that the organisation is treated as a charity for tax purposes (if appropriate).
  - A copy of the organisation's equal opportunities policy (if the organisation has one).
  - A copy of the organisation's constitution, rulebook or Memorandum and Articles of Association.
  - Audited or certified accounts for the last two years.
  - An up-to-date trading statement showing the current financial situation of the organisation.
  - Any other document the ratepayer wishes to be taken into account in support of their application.
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- 4.5 Discretionary relief is granted from the beginning of the financial year in which the decision is made.
- 4.6 Applications can be made up to six months after the end of the relevant financial year.

### **Granting of relief**

- 4.7 Members of our Cabinet will determine all applications, with recommendations made by the Cabinet member for Corporate and Democratic Services.
- 4.8 In all cases, we will notify the ratepayers of decisions made.
- 4.9 Where an application is successful, then the following will be notified to the ratepayer in writing.
- The amount of relief granted and the date from which it has been granted
  - If relief has been awarded for a specified period, the date on which it will end
  - The new chargeable amount
  - The details of any planned review dates and the notice that will be given in advance of a change to the level of relief granted; and
  - A requirement that the applicant should notify us of any change in circumstances that may affect entitlement to relief.
- 4.10 Where relief is not granted, then an explanation of the decision will be provided in writing.

### **Variation of decision**

- 4.11 Variations in any decision will be notified to ratepayers as soon as practicable and will take effect as follows:
- Where the amount is to be increased due to a change in rate charge or a change in our decision, which increases the award, this will apply from the date of the increase in rate charge or the date determined by us as appropriate.
  - Where the amount is to be reduced due to a reduction in the rate charge or liability, including any reduction in rateable value or awarding of another relief or exemption, then this will apply from the date of decrease in the rate charge; and
  - Where the amount is to be reduced for any other reason, it will take effect at the expiry of a financial year, so that at least one year's notice is given.
- 4.12 A decision may be revoked at any time. However, a one-year period of notice will be given and the change will take effect at the expiry of a financial year.
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- 4.13 This will be important where the change would result in the amount of the award being reduced or cancelled. For example, where the premises become unoccupied or is used for a purpose other than that determined by us as eligible for relief.
- 4.14 Where a change of circumstances is reported, the relief will, if appropriate be revised or cancelled.
- 4.15 Where a change in circumstances is not reported and it is subsequently identified that it would have reduced the relief awarded, we reserve the right to remove any award completely.

## **5 Our policy for granting discretionary relief**

### **5.1 Discretionary Rate Relief - Charities who already received mandatory relief and organisations not established or conducted for profit whose main objectives are charitable**

#### 5.2 Section 47 of the LGFA 1988 provides for the granting of Discretionary Rate Relief for the following:

- An authority can award up to an additional 20% top up relief to charities and community amateur sports clubs (CASCs) that have received the 80% mandatory relief, or
- An authority can grant relief of up to 100% relief to certain non-profit making organisations that do not qualify for any mandatory relief due to not holding charitable status.

The Department of the Environment (DoE) issued a practice note in August 1990 to give guidance to authorities on the criteria they should take into consideration in the exercise of the discretion to grant rate relief. Rushmoor Borough Council's Financial Support Sub Committee formerly adopted these guidelines in October 1993.

The practice note has now been supplemented by guidance issued by the Office of Deputy Prime Minister (ODPM) "Guidance on rate reliefs for charities and other non-profit making organisations" in December 2002, which in particular focuses on sports clubs.

The practice note recommends that:

- Authorities should have readily understood policies for deciding whether or not to grant relief, and for determining the amount of relief. They should not, however, adopt guidelines or rules which allows a case to be disposed of without any consideration as to its individual merits. Any criteria by which the individual case is judged should be made public to help interested individuals and bodies.

We have adopted the recommendations and guidelines in exercising our discretion in awarding discretionary rate relief to charities and not-for-profit organisations.

Where a ratepayer can demonstrate that the criteria is met, the period and value of relief granted will be solely at our discretion.

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A formal application from the ratepayer will be required in each case and any relief will be granted in line with state aid requirements.

### 5.3 Discretionary relief – Localism Act 2011

Section 69 of the Localism Act 2011 allows a local authority to grant discretionary relief in any circumstances where it feels fit, having regard to the effect on the council tax payers of its area.

The provision is designed to give authorities flexibility in granting relief where it is felt that to do so would be of benefit generally to the area and be reasonable given the financial effect to council tax payers.

The government has not issued guidance in respect of how this power might be used except advising that relief “may be granted in any circumstances where a local authority sees fit, having regard to the effect on council tax payers in the area”.

The English Guide to the Act addresses this as follows:

- “The Localism Act gives councils more freedom to offer business rates discounts – to help attract firms, investment and jobs. While the local authority would need to meet the cost of any discount, it may be decided that the immediate cost of the discount is outweighed by the long-term benefit of attracting growth and jobs to their area”.

Our policy on awarding relief under The Localism Act 2011 is that any ratepayer applying for relief under these provisions which does not meet the criteria for existing relief (charities, community amateur sports clubs) and not-for-profit making organisations), must meet all of the following criteria and the amount of relief granted will be dependent on the following key factors:

- The ratepayer must not be entitled to mandatory rate relief;
- The ratepayer must not be an organisation that could receive relief as a non-profit making organisation or as a sports club or similar;
- The ratepayer must occupy the premises (no relief will be granted for unoccupied premises);
- The premises and organisation must be of significant benefit to the residents of the borough and/or relieve the council of providing similar facilities;

The ratepayer must also;

- Provide facilities to certain priority groups such as the elderly, disabled, minority groups and early years child care; or
  - Have premises where new employment opportunities will be created; or
  - Must bring social, environmental or economic benefit to the community; or
  - Contribute to the sustainable development of the borough.
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- Provide residents of the borough with such services, opportunities or facilities that cannot be obtained locally or are not provided locally by another organisation; and
- Must demonstrate that assistance (provided by the discretionary rate relief) will be for a short time only and that any business/operation is financially in the medium and long term; and
- Must show that the activities of the organisation are consistent with the council's plan.

Where a ratepayer can demonstrate that all the criteria are met, the period and value of relief granted will be solely at our discretion.

A formal application from the ratepayer will be required in each case and any relief will be granted in line with state aid requirements.

## **6 Financial matters**

### **Cost of awarding relief**

- 6.1 The cost of relief awarded will be borne in accordance with the Business Rates Retention Scheme share - namely 50% borne by central government, 40% by the council, 9% by Hampshire County Council and 1% by Hampshire Fire and Rescue Service.


### **State aid**

- 6.2 The award of Discretionary Rate Relief will be state aid compliant
- 6.3 The issue of rate reliefs being considered as qualifying as state aid is now of some significance and is briefly explained in the "Rate Relief for Charities and other Non-Profit Making Organisations" guidance note issued by the ODPM in December 2002.
- 6.4 Broadly, any award of discretionary rate relief is subject to state aid de minimis limits. The regulations allow an undertaking to receive up to €200,000 of de minimis aid in a three-year period (consisting of the current financial year and the two previous financial years).
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 Rushmoor Borough Council

July 2018

**Application for Discretionary Rate Relief  
nDreams Limited  
Ground And First Floors, Block A Spectrum Point, 279 Farnborough Road,  
Farnborough, Hampshire, GU14 7LS  
Billing No. 9213056-X**



nDreams Limited are a virtual reality games publisher and developer at the forefront of gaming innovation. Founded by CEO Patrick O’Luanaigh in 2006, they’ve grown from their base in Farnborough, to encompass multiple remote studios.

Combining state-of-the-art technology with creative excellence, we’ve developed the award-winning games. NDreams currently have a client base of 13 long standing clients and are currently negotiating 2 more deals to strengthen these relationships further. There has been no “risk of loss” identified, and they have regular milestones in place to identify issues and negate risk.

On their website, they state the following:

We develop games with some of the world’s biggest gaming and entertainment partners, spanning both our own and major global IP.

Our multiple studios now include over 150 people, uniting expertise from world-leading games developers and publishers with remarkable new industry talent.

This combination of AAA experience with bespoke VR technologies gives us the skillset and creative processes to deliver truly ambitious, high-production games for all VR platforms.

Further information can be found on NDreams Website: [www.ndreams.com](http://www.ndreams.com)

In their application nDreams Limited advise the following:-

***What are the main objects of the charity?***

nDreams is a world leading virtual reality (“VR”) games developer and publisher, working at the forefront of innovative gaming since 2006. Their successes include the #1, award-winning Phantom: Covert Ops for the Meta Quest and Fracked for the PlayStation VR, both developed by their studios and released by their internal publishing team.

They also work with leading entertainment partners, most recently with Ubisoft to turn their global smash hit Far Cry series into an immersive VR arcade title, Far Cry: Dive Into Insanity. With a huge number of new projects in the pipeline, nDreams continue to grow and have opened new studios, as well as expanding their publishing operation to allow them to release third party titles on behalf of other games developers.

***Outline ways in which the local organisation is involved, at local, regional or national level, in developing its particular interests (Please provide information about how new employment opportunities will be created?):***

nDreams is expanding rapidly and our team headcount is around 14% higher than in March 2021 with a predicted growth of 77% over the next 12 months. We’re consistently recruiting new employees and since January 2022, we have averaged 4 new intakes a week. This ongoing growth and expansion continues to generate employment opportunities in the local area. Job roles for our planned hires range from Junior and Graduate entry-level art, code and design positions all to Senior, Lead and Director level positions. To support this our core operational teams will be expanding, with new roles for apprentices, kick starters and graduates, alongside a range of other roles of varying seniority. The current Growth incentive relief has enabled us to launch the nDreams Academy on a greater and grander scale in its first year than we had originally thought possible. Since our Learning & Development Manager joined nDreams in January 2021, the nDreams Academy has launched to help address skills shortages in the industry. So far, a conservative estimate, we have engaged with over 4500 students. We hire a number of less experienced programmers and artists through the Academy, training them in the specific software, engines and bespoke packages needed for the development of our VR games. We visit local Schools, Colleges and Universities to give talks and run workshops, competitions and Q&A sessions to students and young people wanting to break into the games industry. Recently we delivered sessions on “what is the games industry?” “how to get into games?” and a “introduction to games for parents” to both The Sixth Form College Farnborough and Farnborough College of Technology (FCOT). We will also be attending and speaking to students at the careers weeks held by both institutions at the start of March 2022. Last year this initiative was attended by 2750 students all wanting to break into the games business . We are supporting FCOT advising, supporting development by reviewing and advising syllabus content for a trail blazing new B-Tec course for FCOT based on the games industry skills. We are currently also developing work experience opportunities to support the school local to us.

From the 2nd of March we will be hosting biweekly workshops that are open for all to attend via our Discord channel. So far 10 topics including a “day in the life of..” “get your foot in the door” “diversity and inclusion in the games industry” have been scheduled. This Academy is creating job opportunities



for people outside of the industry and, internally to upskill our staff keeping our retention of staff high through promotions and job satisfaction.

Our IT apprentice who joined April 2021 from FCOT has been successful in qualifying for a permanent position, and we are currently advertising for a replacement IT apprentice. We also have a finance assistant who is continuing their Level 4 AAT qualification through FCOT and is likely to go on to undertake the ACCA qualification later this year. We are proud to be supporting young people in obtaining these qualifications, improving their employability potential and skills to help their future careers. We are continuing to offer a range of other opportunities to local young people, working closely with FCOT in doing so. We held our first nDreams Festival at the office in September 2021 and hired a team of catering students from FCOT to assist in the smooth running of the two-day event. We have also joined with educational hub, The Prospect Trust to offer seminars at The Sixth Form College, Farnborough.

Since the launch of the government Kickstart Scheme in 2020, we have successfully recruited four kick starters, and have four further opportunities currently advertised, across a range of departments. Of the recent four, two have been offered permanent positions.

To increase opportunities, we are supporting Interns from the Howest Belgium University, the number one university in gaming, offering six months internships. The interns relocate to the Farnborough office during this time. Both graduates from 2021 have been successful in gaining permanent positions. This year's candidates (3) will be joining shortly. We also invest in our staff and offer 10 level up days a year to support individual training. As well as the time commitment, any costs for external support are fully funded through the company which helps upskills our employees and attract and retain top talent in the industry. If we were successful in our application this year the monies saved would go towards offering greater opportunities for external learning. This will raise the staff engagement and motivation, making nDreams a great place to work in the employment market.

Having added two new studios (Orbital and Elevation) to the nDreams portfolio in the last year, we are now offering many more job opportunities as we expand into new markets. Although the majority of these roles are remote, some are local to Farnborough, and there is of course, increased demand on our operations team, who support all of our Studios whilst all being Farnborough based. We are currently recruiting a number of roles to support the expansion of the operations team. Over the last 12 months we have seen a XX% increase in headcount across these shared services teams, made up of HR and Talent, IT, Finance, Publishing and Facilities.

***Please give the reason for your application?***

nDreams has been an employer in Rushmoor since 2006, specialising in Virtual Reality gaming since 2014. nDreams as an employer has brought significant commercial benefit to the local economy through both historic and future growth. The value added to the local economy is primarily through the payment of salaries to local staff, and the money spent in the borough, by both nDreams and our employees. RBC residents represent almost 20% of our employees.

Whilst this is a small reduction on last year (due to COVID impact) it has resulted in alternative spend to the local economy. When our employees are in the office, their spend in the local economy is higher in the form of food and drink, entertainment and temporary accommodation. A further 24% of our employees live in the surrounding boroughs and 4% of our staff have relocated into the Rushmoor Borough from overseas, whilst a considerable number also relocated from other parts of the UK in recent months.

We encourage and actively support all forms of diversity in the workplace. We already have a diverse workforce with a number of employees from underrepresented groups. All of our job opportunities are available and advertised as equal opportunity roles. We hold regular Diversity and Inclusion sessions open to all staff members to attend. We support, through sponsorship, a neuro sensory escape room located at the Overworld Studios. We advocate Women in Games. and one of our company directors is an Autistica Play and an IntoGames trustee. To support IntoGames we have over twenty volunteer ambassadors. Senior members of our leadership team commit their personal time to mentoring future talent both in and out of the games industry. Our CEO is currently a non-exec director on the Board of a “start-up” gaming company based in Rushmoor, founded by a former employee.

The company continues to scale rapidly, with revenue and headcount levels across the last four years showing continued growth, as follows:

	FY19	FY20	FY21	FY22 (planned)
Revenue (£'000)	2,002	4,011	5,250	5,500
Headcount	50	81	100	117

Virtual Reality headset ownership levels are at record high, following strong sales over Christmas 2021, and the demand for video games is at an all-time high. Market research show the purchase of headsets had more than doubled in 2021 with similar growth predicted for 2022.

We believe that as a company we are very positive for the local community. As well as providing employment for local residents, we thrive to make the business a family-friendly place to work, and a good work-life balance is encouraged through the operation of core hours and generous annual leave allowances including a day off for employee’s birthdays. We are also supportive of our employees’ mental health and have mental aid first aiders in the business, as well as a wellbeing room in the newly renovated Farnborough office.

We are also supportive of other local businesses in the community. Our procurement processes include primarily looking for service providers available locally. Before awarding any contract looking at their health, safety and environmental procedures and their labour policies, (ensuring our contracts pay the minimum “living wage” to their employees), This ensures our support to local businesses wherever possible. Our catering supplier (Elevenses) courier (JMTM) Fire Safety (Richard Thorpe) Accountants (Menzies) are all companies we have a high spend with. Our recent nDreams Festival enabled us to utilise local hospitality, entertainment and accommodation service providers. We also hired catering staff from Farnborough College. We also organised a number of local ad-hoc events including team lunches, socials and cinema outings. The refurbishment of our Farnborough premises featured many green initiatives allowing us to grow our existing program of recycling and energy efficient practices. Recycled furniture, PRI lighting and energy efficient appliances are some examples. These are helping our aim to be carbon neutral, not just through offsetting but by actively looking at ways to reduce our footprint or create positive impact. Our policy to “source locally” helps with this. We have engaged with LoCase (Low Carbon Across the South and East) to assist further, and our Facilities Manager will be attending a STEM course to gain certification. We are currently organising our second donation of the year to UK’s Devices for All campaign that ensures our unwanted IT equipment makes it way to schools.

***How would an award of relief to your organisation benefit the local community?***

By retaining our presence in Rushmoor, occupying the second floor at Spectrum Point and doubling our office space, we are committing to supporting the local area for the next 10 years. Our continued growth is reflected not just by higher employment but also in the services we procure to support us, benefitting and strengthening relationships with local businesses. With covid restrictions relaxing, we have been able to welcome international clients to visit the studios again, and this brings business to local taxi companies, hotels and restaurants. One of our Directors is an active member of the Cultural Compact committee, and members of staff attended the discussions to build the plan for submission and funding.

The use of public transport and local retail, entertainment, and hospitality providers by our staff and the company contributes directly to local taxpayers and boosts the local economy and hopefully government budgets. Developing the nDreams Academy and strengthening our relationships with the local colleges will draw in and retain students in the area, which will also support local businesses, public spending and the future of the tech industry in the Rushmoor area.