

CABINET

**COUNCILLOR PAUL TAYLOR
CORPORATE SERVICES PORTFOLIO HOLDER
REPORT NO. FIN2112**

10th August 2021

**KEY DECISION?
YES/NO**

**BUSINESS RATES – DISCRETIONARY RATE RELIEF
APPLICATIONS**

SUMMARY

This report sets out two new applications 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 applications are from NDreams Limited, occupying Spectrum Point, 279 Farnborough Road, Farnborough and from Hardik Sorathiya who will be operating a Post Office Counter Service in the Aldershot Town Centre once WH Smith & Sons Ltd vacate the premises in the Wellington Centre.

RECOMMENDATIONS

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

- 50% Discretionary Relief to NDreams Limited for a period of one year; and
- 34% Discretionary Relief to Hardik Sorathiya for the period 21 July 2021 to 31 March 2022.

1. INTRODUCTION

1.1 The purpose of this report is to:

- Outline the background and financial implications of Discretionary Rate Relief; and
- Consider two new applications 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. APPLICATIONS FOR RELIEF

Application 1 - NDreams Limited

- 3.1 The first 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 3.8 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 First Floor, Block A of Spectrum House, 279 Farnborough Road, Farnborough. However, they are a fast expanding

company and are now taking on additional office space of what is the vacant second floor of Block A, Spectrum House. This will increase their business rates payable by 50%. NDreams will also develop this additional office space to make it “state of the art”.

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 40% bigger than in January 2019 and is recognised in the Financial Times as one of Europe’s fastest growing companies. NDreams are constantly recruiting to the team and plan to grow by 5-10 people a month. The continued growth and expansion will lead to an increase in employment opportunities in the local area. These job roles will range from junior and graduate entry level all the way up to senior and Director Level.

NDreams have recently recruited two apprentices, who live in the local area and studied at Farnborough College of Technology (FCOT). This is an area that NDreams are going to expand further and will work closely with the FCOT to put this in place when covid restrictions allow. They also provide work experience for local students.

NDreams are in the process of launching a Training Academy to facilitate the skills shortages in the industry, by hiring programmers and artists and training them in the software for the development of VR games. The academy will create job opportunities for people both in and outside of the industry.

NDreams has been an employer in Rushmoor since 2006. Since specialising in VR gaming from 2014, NDreams as an employer, has brought economic benefit to the borough through its rapid growth.

A third of NDreams team already live in the borough, and more staff are moving from overseas and relocating to the borough.

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 donated unwanted furniture to local schools and charities and have signed up to a campaign which ensures their unwanted equipment gets delivered to schools.

The refurbishment of their premises will feature many green initiatives to allow them to grow their existing program of recycling and to be carbon neutral by the end of 2021.

- 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 2nd July 2021 to discuss the application in more detail.
- 3.10 Following this meeting, the Corporate Services Portfolio Holder has recommended an award of 50% Business Relief for a 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 50% 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 and their losses are reducing year on year.
 - 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 Marino Munro, Planning and Economy Portfolio Holder are also supportive of this application.

APPLICATION 2 – MR HARDIK SORATHIYA (ALDERSHOT POST OFFICE)

- 3.12 The second application is from Mr Sorathiya, who will be taking over the Aldershot Post Office when WH Smith & Sons Ltd vacate the premises.
- 3.13 As a Post Office, Mr Sorathiya will automatically qualify for the Expanded Retail Discount which amounts to 66% discount. Therefore, this application is for the remaining 34% that would become payable.
- 3.14 The unit vacated by WH Smith & Sons Ltd is being reconfigured and Mr Sorathiya will only be leasing 50% of the unit.

- 3.15 Full details of this application can be seen in Appendix 3 of this report. A summary of the post office facility is detailed in paragraphs 3.16 to 3.17 below.
- 3.16 The main nature of the business is a Post Office with a small retail section for stationary, greeting cards and gift items.
- 3.17 The Post Office provides a vital service to the community enabling financial transactions, posting items and provides information and forms for main vital services such as passports, driving licences and many more.
- 3.18 WH Smith and Sons Ltd and the Post Office service they provide are vacating the premises in July 21. This would then leave Aldershot without a main Post Office Service, with the nearest being in Farnborough Town Centre.
- 3.19 The Corporate Services Portfolio Holder and Principal Revenues and Benefits Officer met on 2nd July 2021 to discuss the application in more detail.
- 3.20 Following this meeting, the Corporate Services Portfolio Holder recommends an award of 34% from the date of occupation until 31 March 2022. The reasons for the recommendations are as follows: -
- With the award of 66% retail discount and 34% discretionary rate relief, essentially Mr Sorathiya will have no business rates to pay for the period 21 July 21 to 31 March 22.
 - The loss of a main Post Office in the Aldershot Town Centre could further reduce the footfall in the Town Centre and would be a loss to the local community.
 - Mr Sorathiya is retaining the current WH Smiths Post Office Staff and will create additional employment opportunities over the summer and Christmas holidays which will prove beneficial for Students; and
 - Relief is recommended to be awarded until 31 March 2022, allowing for the case to be reviewed when further information is known with regards to the Expanded Retail Discount from 1 April 2022 and the success of Mr Sorathiya's Post Office in the Aldershot Town Centre.
- 3.21 The Economy Team and Councillor Marino Munro, 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 First Floor, Block A Spectrum Point is £108,000. The means business rates are currently payable at £57,000 per annum.
- 4.5 The revised rateable value, based on the extra office space is £202,000, meaning the revised rates payable will be £106k per annum, resulting in an increase in rates payable of £49k.
- 4.6 Therefore, if Discretionary Rate Relief is to be awarded based on the full revised rateable value, the financial effect on the council is illustrated in the table below: -

Percentage Relief	Value to the Business (£)	Cost to RBC (£)
25%	26,500	10,600
50%	53,000	21,200
100%	106,000	42,400

Aldershot Post Office – Hardik Sorathiya

- 4.7 The unit currently occupied by WH Smith & Sons Limited annual rates payable is £80k. However, the unit is being reconfigured and Mr Sorathiya is only taking a lease on 50% of the unit.

Furthermore, Mr Sorathiya is not occupying the unit until at least the 21 July 2021. Based on the estimated occupation date and revised rateable value, the gross rates payable for Mr Sorathiya will be £27,969.

- 4.8 Mr Sorathiya will then qualify for a retail discount of 66% meaning the net rates payable for the period 21 July 2021 to 31 March 2022 will be £9,509.

- 4.9 Assuming the full 34% discretionary rate relief is awarded, the financial effect on the council will be as follows: -

Percentage Relief	Value to the Business (£)	Cost to RBC (£)
34%	9,509	3,804

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 as follows: -
- 50% Discretionary Relief to NDreams Limited for a period of one year; and
 - 34% Discretionary Relief to Hardik Sorathiya for the period 21 July 2021 to 31 March 2022.
- 5.2 The Corporate Services Portfolio Holder is supportive of the applications to the level set out in this report.

- 5.3 The economy team and Councillor Marino Munro, Planning and Economy Portfolio Holder are also supportive of this application.
- 5.3 The cases were reviewed on their 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 applicants
Rushmoor Policy on Discretionary Rate Relief

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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.

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 Ltd

Spectrum Point, 279 Farnborough Road, Farnborough



Further information about nDreams Limited can be found at <https://ndreams.com>

In their application, nDreams Limited advise the following: -

Premises that relief is being applied for.

We have leased Block B of the ground floor office space in the Spectrum Point Building from November 2015 to December 2020, paying rates to Rushmoor Borough Council. We are signing a new 10-year lease for the same space on the ground floor and taking a second lease for Block B of the first floor previously leased by the Hogg Robinson Group. This will double our office space to allow for the predicted growth of the business. The agreement of the lease was signed in December 2020, but the new lease will complete on 15th March 2021.

The availability of business rates relief being offered by Rushmoor Borough Council was a factor in our decision to stay locally in the area and it supports us in growing the studio and the number of people we can employ.

We're currently undertaking a refurbishment of both floors to make them attractive, creative and inviting place to work, with a look aligned to our company brand. This will also help our reputation as a world-class VR studio. We plan to open the offices for staff to return on 12th April 2021 but limited to remain within the government guidelines.

Please describe the nature of your business?

nDreams is a world leading independent developer and publisher of Virtual Reality games. Our customers include several household name computer games platforms and publishers.

For what purposes does the organisation use the premises?

The premises are used as our development studio and base of operations. We have a creative team of developers who design and build games, a publishing team who market and sell the games, plus the Operations people needed to support a growing business. They work together on the design and development stage of a game on a daily basis to come up with original ideas and new technology. The space is also used for Motion Capture, Sound Design, testing and all the head office administrative services.

Please provide information about how new employment opportunities will be created.

nDreams have been expanding rapidly and our team is around 40% bigger than in January 2019. For the past 2 years we've been recognised in the Financial Times FT1000: Europe's Fastest Growing Companies. We are aiming to double in size in the next 18 months. We're constantly recruiting to the team and we plan to grow by 5-10 people a month. The continued growth and expansion will lead to an increase in employment opportunities in the local area. These job roles will range from Junior and Graduate entry-level art, code and design positions all the way up to Senior and, Lead and Director level.

We have an apprentice in our Finance Team and have just recruited an IT apprentice due to join on 6th April 2021. The both live in the borough and have studied at Farnborough College. In addition, we took an IT person on paid work experience from the college in the summer for two weeks.

This is something we are looking to expand further to give opportunities to other local young people on an ongoing basis and will work closely with Farnborough Technical College to put this in place, once the Covid restrictions allow.

Since the launch of the Kick Starter Programme, we have registered our expression of interest through a third party and have created six positions that we can offer straight away. We see this as an excellent way to give young people invaluable work experience in an industry they may not have had an opportunity to learn about.

We are in the process of launching an nDreams Training Academy to facilitate the closing of skills shortages in the industry by hiring programmers and artists and training them in the specific software, engines and bespoke packages needed for the development of our VR games. This academy will create job opportunities for people both in and outside of the industry, and should it prove successful then it will

be rolled out to more junior roles in the future to assist with a stronger pipeline of skilled employees. The first three interns have joined us on the programme.

Please give the reason for your application, including how the business brings social environmental or economic benefit to the borough and contributes towards the sustainable development of the borough?

nDreams has been an employer in Rushmoor since 2006. Since specialising in VR gaming from 2014, nDreams as an employer brought economic benefit through its rapid growth.

The main cash injection into the local economy is payment of wages to local staff and the money they spend in the borough. Whilst a third of our team are already local to Rushmoor, a further 27% live in the surrounding boroughs. 20% of our staff currently come from overseas and have relocated from other parts of the UK. When employees are in the office, there is spend in the local economy in the form of food and drink.

We encourage and actively support all forms of diversity in the workplace. We already have a diverse workforce and our aim is to continue to recruit in this way. We have regular Diversity and Inclusion sessions open to all staff members to attend. We support women in Games and one of our directors is an Autistic Play trustee.

The company plans to scale rapidly. Over the last two years we have had compound revenue growth of 64% with a forecast to double our revenue over the next 2 years. Video game sales are at a record high now that people are spending more time at home, and the demand for video games is at an all-time high.

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. We are very mindful of our employees' mental health and have mental aid first aiders in the business.

We are also supportive of other local businesses in the community. Our procurement processes include looking at the locality as well as the labour, health safety and environmental practices of suppliers. This ensures our support to local businesses wherever possible.

We participate in delivering our passion to local schools / college to inspire careers and hope to develop this further through offering work experience. We have recently donated unwanted furniture through offering work experience. We have recently donated unwanted furniture to local schools and charities and have signed up to UKie's Devices for All campaign that makes sure our unwanted equipment makes its way to schools.

The refurbishment of our premises will feature many green initiatives to allow us to grow our existing program of recycling and to be carbon neutral by the end of 2021.

Please explain why you consider your business benefits local taxpayers?

By staying in the area, taking the second floor at Spectrum Point and doubling our office space, we are committing to the local area for the next 10 years. Our continued growth is reflected not just by high employment but also in the services we require/procure to support us benefitting local businesses. When the Covid restrictions are relaxed, we expect to have international clients visiting the studios again on a regular basis and this brings business to hotels and restaurants locally.

The use of public transport and local retail and entertainment business by our staff contributes directly to local taxpayers and to the public purse.

Working with the local colleges will draw additional students to the area which support local businesses and public purse.

How many people are employed in the business, and of these employees, how many live locally in Rushmoor?

Number of employees = 96

Resident locally = 30 (this will increase when we can open the offices again as several employees are relocating when they are allowed)

Are there any other businesses of a similar nature in the borough?

No, there are no other comparable games studios we know of in the immediate area.

Guildford is the nearest hub for similar companies.

Application for Discretionary Rate Relief

Hardik Sorathiya – Aldershot Post Office

63-68 Wellington Street, Aldershot GU11 1DB



In the application, Hardik Sorathiya advises the following: -

Please describe the nature of your business?

The main nature of business is being a Mains Post Office with a small retail section for Stationery, Greeting Cards and Gift Items.

The Post office provides a vital service to the community enabling financial transactions, posting items and provides information and forms for many vital services such as passports, driving licences and many more.

More so for the older generation as they rely on pensions and bill payments where they have no access to internet or ability to use computers or smart phones.

More so than ever the benefit of having a Post office in the local area was evident during the pandemic as Post Office remained opened throughout and was a pillar of support and allowed some normality.

With banks closing in many high streets the Post Office also provides personal and business banking needs which fills the void when banks are closed down.

This will further be improved with the new Banking Hub scheme that the Post office is looking to introduce with main Banks.

Retail will include all packaging and postage needs for the customers, providing an all in one service for the customers. Greeting and occasion cards will introduce along with gift items.

For what purposes does the organisation use the premises?

We will be running a Post Office main branch with major post office Services like Mailing,
Travel Money,
Banking,
Digital Passport Service,
ID Verification,
Bill Payments,
DVLA,
Money gram

We will also try to provide small range of Stationary, Greeting Cards, and Gifts etc...

The premise is used to deliver the post office services to the community and support those unable to access these online. The property will act as a shop as well as operating as the post office in central Aldershot. It will be open to the public during the hours of:

9am to 5.30pm Mon to Friday and 9am to 2pm on Saturdays.

Please provide further information as to you your business offers opportunities that other businesses do not offer?

The closest Main Post Office is in Farnborough which is over 15 minutes away and a couple of bus changes. So, for many of the local community not having this Post Office would be a great loss to the locals and make their day to day tasks harder.

For convenience this Post Office is the only option for the local community which is easily accessible.

Local businesses are owned and operated by neighbours! They care about and are invested in the well-being of your community and its future.

Supporting local businesses is good for the environment because they often have a smaller carbon footprint than larger companies.

Local businesses are more likely to utilize other local businesses such as banks and service providers

Please provide information about how new employment opportunities will be created?

We are retaining the current WHS staff for the Post Office.

Promoting employment through apprenticeships and skills enhancement training.

When the business grows. There is an opportunity to take on additional staff and student weekend jobs.

Especially during Christmas, the summer vacation and weekend jobs. We will need extra staff like students during Christmas to handle the extra mails and in the retail.

Please give the reason for your application, including how the business brings social environmental or economic benefit to the borough and contributes towards the sustainable development of the borough?

I have years of experience running a Post Office, an organisation and shop must have in every town especially we provide everyday banking services both personal and business banking in light of the bank closure has proven access to cash is essential to the local community.

We provide the local with utility bill payment services, gas/electric key recharging absolutely vital during the winter months.

Other products and services like Local Collect, Home shopping returns, Government services Road Tax, passport check & send, on demand currency and travel insurance will generate footfall to the Post Office but have positive effect on the neighbouring business. My Post Office brings prosperity, footfall and car parking business to the borough, this will help to rebuild the business in the community and act as community hub for the customers in Aldershot.

We are retaining the current WHS staff, also take on additional staff and create part time student jobs during Christmas and Summer vacation which helps to restart the economy after the pandemic.

Post Office has always been a community hub for the communities up and down the country which proven to be the most visited shop whether it is in the rural area or city centre. While the bank and building society are reducing their face-to-face interaction with customers, the Post Office is making sure our branches are accessible to the public, especially the people who rely on the Post Office. We are the beating heart of the community.

Please explain why you consider your business benefits local taxpayers?

In a landmark study looking at how people use the Post Office, the consumer body finds that half of Britons (49%) say that a post office branch is one of the most important services in their local community.

People ranked a post office as more important than a bank branch (31%), library (29%), or a pub (25%). Convenience stores were most commonly picked by people as one of their top three most important local services (74%)

“Consumers and businesses rely on the Post Office for many services, not just sending and receiving parcels but accessing banking, getting local information and paying bills. People’s preference for a post office over a pub or bank near their home highlights just how much people value this service.

How many people are employed in the business, and of these employees, how many live locally in Rushmoor?

Six, and all Resident Locally in Rushmoor