

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.

District	Non-Domestic District Rate 24/25	Estimated De-rating Grant Paid	Quarter 1: 30 June 2024			Quarter 2: 30 September 2024			Quarter 3: 30 November 2024			Indicative Year End: April/ May 2025			Finalisation: September/October 2025		
			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	27.5128	3,443,502	118,850	3,269,896	-173,606	0	0	0	0	0	0	0	0	0	0	0	
Ards & North Down	27.8467	1,881,323	65,859	1,833,956	-47,367	0	0	0	0	0	0	0	0	0	0	0	
Armagh , Banbridge & Craigavon	29.9353	5,250,951	176,317	5,278,102	27,151	0	0	0	0	0	0	0	0	0	0	0	
Belfast	30.9162	6,520,845	211,158	6,528,203	7,358	0	0	0	0	0	0	0	0	0	0	0	
Causeway Coast & Glens	29.5282	2,134,003	72,329	2,135,745	1,742	0	0	0	0	0	0	0	0	0	0	0	
Derry & Strabane	37.7408	3,414,033	93,532	3,529,973	115,940	0	0	0	0	0	0	0	0	0	0	0	
Fermanagh & Omagh	25.5700	2,528,617	100,781	2,576,970	48,353	0	0	0	0	0	0	0	0	0	0	0	
Lisburn & Castlereagh	25.6984	3,557,173	134,604	3,459,107	-98,066	0	0	0	0	0	0	0	0	0	0	0	
Mid & East Antrim	38.2215	4,087,407	105,280	4,023,960	-63,447	0	0	0	0	0	0	0	0	0	0	0	
Mid Ulster	26.9452	6,325,925	233,216	6,284,052	-41,873	0	0	0	0	0	0	0	0	0	0	0	
Newry Mourne & Down	29.0334	3,113,251	107,567	3,123,036	9,785	0	0	0	0	0	0	0	0	0	0	0	
TOTALS		42,257,030		42,043,000	-214,030		0	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 multiplying 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

2024/2025

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 multiplying 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.

District	EPP Totals				
	De-rated EPP at 31 October 2023	De-rated EPP Used by Councils to Set District Rate (No category breakdown)	Q1 Total 30 June 2024 De-rated EPP	Q2 Total 30 September 2024 De-rated EPP	Q3 Total 30 November 2024 De-rated EPP
Antrim & Newtownabbey	125,163	125,160	111,935	0	0
Ards & North Down	67,569	67,560	61,766	0	0
Armagh , Banbridge & Craigavon	175,418	175,410	162,066	0	0
Belfast	210,928	210,920	197,566	0	0
Causeway Coast & Glens	72,278	72,270	68,272	0	0
Derry & Strabane	90,466	90,460	85,488	0	0
Fermanagh & Omagh	98,899	98,890	94,313	0	0
Lisburn & Castlereagh	138,428	138,420	120,157	0	0
Mid & East Antrim	106,949	106,940	101,372	0	0
Mid Ulster	234,777	234,770	198,915	0	0
Newry Mourne & Down	107,235	107,230	104,469	0	0
TOTALS	1,428,110	1,428,030	1,306,317	0	0

District	EPP Data broken down by Category & Quarter															
	80% of Sport & Recreation (excluding CASC)				100% Community Amateur Sports Clubs Category (CASC)				70% of Industrial				75% of Freight & Transport			
	Oct 2023	Quarter 1	Quarter 2	Quarter 3	Oct 2023	Quarter 1	Quarter 2	Quarter 3	Oct 2023	Quarter 1	Quarter 2	Quarter 3	Oct 2023	Quarter 1	Quarter 2	Quarter 3
Antrim & Newtownabbey	3,982	4,065	0	0	607	607	0	0	120,575	107,263	0	0	0	0	0	0
Ards & North Down	9,277	8,828	0	0	695	695	0	0	57,339	51,994	0	0	259	250	0	0
Armagh , Banbridge & Craigavon	6,640	7,023	0	0	1,323	1,323	0	0	167,455	153,720	0	0	0	0	0	0
Belfast	14,208	14,465	0	0	576	576	0	0	162,897	151,108	0	0	33,247	31,418	0	0
Causeway Coast & Glens	8,357	8,463	0	0	1,792	1,792	0	0	61,993	57,875	0	0	136	143	0	0
Derry & Strabane	4,080	4,422	0	0	1,442	1,442	0	0	83,069	77,899	0	0	1,875	1,725	0	0
Fermanagh & Omagh	5,166	5,147	0	0	2,256	2,256	0	0	91,476	86,909	0	0	0	0	0	0
Lisburn & Castlereagh	2,264	2,636	0	0	361	361	0	0	135,804	117,160	0	0	0	0	0	0
Mid & East Antrim	3,853	4,111	0	0	301	301	0	0	100,759	94,860	0	0	2,036	2,100	0	0
Mid Ulster	5,584	5,294	0	0	3,021	3,021	0	0	226,173	190,601	0	0	0	0	0	0
Newry Mourne & Down	8,309	8,589	0	0	1,855	1,855	0	0	94,301	91,420	0	0	2,771	2,604	0	0
TOTALS	71,719	73,042	0	0	14,226	14,226	0	0	1,301,841	1,180,809	0	0	40,324	38,239	0	0