

VALUATION TRIBUNAL FOR ENGLAND



Non Domestic Rating appeal; 2017 Rating List; Offices and Premises; Material Change of Circumstances; Whether Covid 19 related; Paragraph 2(7) of Schedule 6 to the Local Government Finance Act 1988; Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021. Appeals dismissed.

RE: Highlands House, Basingstoke Road, Spencers Wood, Reading RG7 1AE (lead appeal) and 25 others shown on the schedule below

APPEAL NUMBER(S): CHG100364424 and as per schedule below

BETWEEN:	Vistra International Expansion Ltd	Appellants
	and others	
	and	Respondent
	Ms Dawn Bunyan	
	(Valuation Officer)	

PANEL: Mr Gary Garland (President) Chairman
sitting with Mr Alfred Clark and
Mr Martin Young (Vice Presidents)

CLERK: David Slater (Acting Registrar)

ON: Wednesday 18 May 2022

APPEARANCES: Mr Mike Dunlevey from Altus (Appellants' representative)
Mr Hugh Flanagan of Francis Taylor Building (Respondents'
representative and Counsel).

Summary of decision

1. The appeals were dismissed because section 1(4) of the Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021 clearly prohibited the Tribunal from giving effect to the proposed reductions or indeed any form of reduction in respect of these appeals. This was because the grounds and the additional evidence upon which the Appellants relied were all either directly or indirectly related to the coronavirus.

Introduction

2. The appeal property for the lead appeal was an office building which was described in the 2017 Rating List as offices and premises with an assessment of £145,000 Rateable Value with effect from 1 April 2017.
3. This appeal arises from a proposal made under Regulation 4(1)(b) of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009 on the basis that the rateable value shown in the list for a hereditament is inaccurate by reason of a material change in circumstances ("MCC") which occurred on or after the day on which the list was compiled.
4. This proposal was served on the Valuation Officer on 12 August 2020. In making the proposal, on behalf of its client, Altus proposed the following;

We propose a 65% 'stand back' abatement to the existing rateable value for our client's office property to reflect the material changes, their severity and ongoing nature including uncertainty as outlined and evidenced effective from 23 March 2020.

We have accepted the existing pre change valuation as at the relevant or material day and are applying the above percentage to such in the

form of an end allowance to arrive at the proposed rateable value as noted in the overall submission/proposal.

5. The Valuation Officer decided that the proposal was not well founded and issued her challenge decision notice on 17 December 2021. The Appellants appealed to the Tribunal on 9 February 2022 on the grounds that the valuation for the hereditament was not reasonable and the list was inaccurate in relation to the hereditament (other than in relation to the valuation). The Appellants' overall statement in support of the appeal was as follows;

In terms of the initiating proposal (challenge) and subsequent evidence provided to the Valuation Officer. Such in law now forming part of the proposal. In our opinion and on behalf of our client an appropriate reduction in the applicable rateable (value) is duly warranted. The revised mode or category of occupation with reference to the statutory basis of assessment requires to be recorded in the appropriate Rating List.

6. The material date was 15 May 2020. This was the date when the Valuation Officer received confirmation of the accuracy or otherwise of the information that she held about the property from the Appellants under Regulation 4C of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009.
7. This appeal was identified as the "lead appeal" amongst the 26 appeals that had been listed for this panel sitting. This hearing was convened purely to consider a preliminary legal point namely;

"Whether it is impermissible to take account of the matters on which the Appellants rely as justifying a reduction in rateable value, by reason of the prohibition imposed by section 1(4) of the Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021".

8. There are around 40,000 potential appeals that could be made on similar grounds to the Appellants as the Tribunal has given Altus Expert

Services and other professional representatives a six months' extension for submitting appeals where the MCC cited in the grounds of the proposal(s) was Covid 19 related.

9. In the event that the Appellants' legal arguments succeeded, the Tribunal would have considered the valuation implications, arising from the appeals at a later date. However, in the event that the Valuation Officer persuaded the Tribunal that no reduction in the assessment could be made directly or indirectly because of Covid 19, this appeal and the other 25 which were made on similar or identical grounds would fall to be dismissed.
10. The Tribunal decided that a remote hearing was appropriate for this appeal, and it has been treated as complex in accordance with PS3 of the Tribunal's Consolidated Practice Statement.
11. The hearing was conducted via Microsoft Teams.
12. This is not intended to be an exhaustive record of the proceedings, but the parties can be assured that all of the submissions presented by the parties were fully considered by the panel before it came to its decision. Consequently, the absence of a reference to any statement should not be construed as it having been overlooked.

Summary of the Appellants' arguments

13. The statutory valuation assumptions namely Schedule 6 to the Local Government Finance Act 1988 had not been replaced or usurped by the Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021.
14. The 2021 Act confirmed in its introductory text the presence of coronavirus, its physical manifestation (matters) and sought to extinguish without exception its reality in terms of valuation impact/adjustment in respect of the 2017 Rating List valuations. However, the principle of reality has not been extinguished and the relevant matters in paragraph 2

(7) of Schedule 6 to the 1988 Act still had to be taken into account in any valuation exercise. Ongoing matters that were subject to rapid change were outside the scope of the 2021 Act.

15. The government's policy for dealing with Covid 19 related matters was irrelevant.

16. If there were relevant physical and use changes, provided those factors arose from a cause that was not excluded by the 2021 Act, these matters were still relevant and could be taken into account in any valuation.

17. The recognition of Covid 19 anxiety syndrome and its influence on the general public's behaviour clearly had had a negative impact. The public's fears and their associated anxieties were physically manifest in the locality and such attitudes were outside the scope of the 2021 Act. These matters therefore should be reflected in any rating valuation exercise.

18. The Appellants acknowledged what section 1(4) of the 2021 Act sought to achieve but Mr Dunlevey argued that, when ascertaining what was meant by a relevant determination, regard had to be made to section 1(6). Whilst accepting that section 1(4) was very broad in its scope, Mr Dunlevey argued that Covid anxiety and the public's fears that the Covid pandemic would never end were not matters that could be disregarded as attributable to the coronavirus as described in section 1 (6). Mr Dunlevey argued that section 1(4) had to be interpreted by the company it kept and in his opinion paragraphs (4) and (6) of section 1 were interlinked.

19. In support of its case, the Appellants relied on the following;

(a) The legislative history of paragraph 2(7) of Schedule 6 to the Local Government Finance Act 1988 and its predecessor section 20 of the General Rate Act 1967.

- (b) The amendment to section 20 of the 1967 Act to reverse the effect of the House of Lords' judgment in *Clement v Addis Ltd* [1988] 1 WLR 301.
- (c) The statement of the Minister of State to the House of Lords on 14 June 1988 which introduced an amendment to the Local Government Finance Bill to reverse the effect of Addis as recorded in Hansard.
- (d) Ministerial papers from the time.
- (e) *Chilton-Merryweather v Hunt* [2008] RA 357.
- (f) *The appeal of Pavlou (Valuation Officer)* [2015] RA 301.
- (g) The Supreme Court's judgment in *The Financial Conduct Authority v Arch and others Case ID* [UKSC 2020/0177].
- (h) *John Burvill and Gareth David Jones (Valuation Officer)* [2012] RA 23
- (i) *The appeal of Kendrick (Valuation Officer)* [2009] RA 145
- (j) The VTE judgment in respect of Canary Wharf office oversupply [appeal number 590016555047/058N05].
- (k) The Principles of legal interpretation by Mark Greenberg UCLA

Summary of the Respondent's arguments

20. The appeals cannot succeed in light of the 2021 Act. If the appeals were successful, it would mean that the 2021 Act did not achieve what it was enacted to do. The grounds of all of the proposals which refer in detail to paragraph 2(7) matters were all expressly based on Government measures in response to the Covid 19 pandemic. Therefore, these matters must be disregarded under section 1(4) of the 2021 Act.

21. The other evidence upon which the Appellants rely, like people's behaviour post lockdown, were also indirectly linked to Covid 19 and therefore must also be disregarded under section 1(4) of the 2021 Act.

22. Although section 1(5) of the 2021 Act contains exception provisions, none of these exceptions apply in the Appellants' case(s). The physical state of the property has not changed nor has its mode or category of occupation. It was only the enjoyment and value of that use that had been altered by the pandemic, but these were matters that could not be taken into account, following the 2021 Act.
23. Mr Flanagan did not agree with Mr Dunlevey's interpretation of section 1 (6) or his "it's the company that it keeps" argument. Although Mr Dunlevey had argued that matters like public anxiety and behaviour did not fall within either section 1(6) (a), (b) or (c), it was never intended to be an exhaustive list. He referred to how section 1(6) was worded, highlighting the word "include" and the bracketed words (but are not limited to) to emphasise his point.
24. Whatever the history of paragraph 2(7) of Schedule 6 to the 1988 Act, the legislation had been supplemented by the 2021 Act and the latter's effect cannot be disregarded.
25. The Valuation Officer therefore sought the dismissal of all 26 appeals.

The relevant law

26. The statutory rating hypothesis is contained in paragraph 2 of Schedule 6 to the Local Government Finance Act 1988.
27. Although the rateable value is determined having regard to the antecedent valuation date of 1 April 2015, the valuation must reflect physical facts relating to the property and its locality as at the time the date the assessment is made or amended (called the material day). Paragraphs 2(6) to 2(7) of Schedule 6 to the Local Government Finance 1988 set out the matters which are relevant for this appeal:
- (6) Where the rateable value is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force) the matters mentioned in sub-paragraph (7) below shall be taken to be as they are assumed to be on the material day.

(6A) For the purposes of sub-paragraph (6) above the material day shall be such day as is determined in accordance with rules prescribed by regulations made by the Secretary of State.

(7) The matters are—

(a) matters affecting the physical state or physical enjoyment of the hereditament,

(b) the mode or category of occupation of the hereditament,

(c),

(cc).....,

(d) matters affecting the physical state of the locality in which the hereditament is situated or which, though not affecting the physical state of the locality, are nonetheless physically manifest there, and

(e) the use or occupation of other premises situated in the locality of the hereditament.

28. The Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021 was enacted, according to its Explanatory Note, to implement the Government's commitments made on 25 March 2021 to clarify that coronavirus and the Government's response to it is not reflected in rateable values in the 2017 rating list (emphasis added):

Determinations in respect of certain non-domestic rating lists

(1) This section applies to the making of a relevant determination in relation to a rating list.

(2) The following are relevant determinations for the purposes of this section—

(a) a determination, for the purposes of compiling or maintaining a rating list (whether or not it is still in force), as to whether a hereditament ought or ought not to be shown in the list;

(b) a determination, for the purposes of maintaining a rating list compiled on 1 April 2017 (whether or not it is still in force), as to the rateable value of a hereditament.

(3) A determination is not a relevant determination for the purposes of this section to the extent that it concerns whether a hereditament or some part of a hereditament—

(a) is or is not domestic property, or

(b) is or is not exempt from non-domestic rating under Schedule 5 to the LGFA 1988.

(4) In making a relevant determination, no account is to be taken of any matter (whether arising before or after the passing of this Act) that is directly or indirectly attributable to coronavirus.

(5) But subsection (4) does not apply to any of the following matters (which, accordingly, may be taken into account in making a relevant determination, whether or not the matter is attributable to coronavirus)—

(a) the physical state of the hereditament in respect of which the determination is made, including whether that state affects the mode or category of occupation of the hereditament;

(b) the quantity of minerals or other substances in or extracted from the hereditament in respect of which the determination is made;

(c) the quantity of refuse or waste material which is brought onto and permanently deposited on the hereditament in respect of which the determination is made.

(6) For the purposes of this section, matters attributable to coronavirus include (but are not limited to) anything done by any person—

(a) with a view to compliance with any legislation which concerns the incidence or spread of coronavirus,

(b) with a view to compliance with any other legislation for reasons relating to the incidence or spread of coronavirus, or

(c) in response to, or otherwise in consequence of, any advice or guidance given by a public authority relating to the incidence or spread of coronavirus.

(7) This section applies to a determination made by reference to a day, or a matter as it is assumed to be on a day, which falls before, as well as on or after, the day on which this Act is passed.

(8) In this section—

- “coronavirus” means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2);
- “domestic property” has the meaning given by section 66 of the LGFA 1988;
- “hereditament” has the meaning given by section 64 of the LGFA 1988, and the reference in subsection (2)(a) to a determination as to whether a hereditament ought or ought not to be shown in a list includes a determination as to whether something is or is not a hereditament;
- “the LGFA 1988” means the Local Government Finance Act 1988;

- “rating list” means a local non-domestic rating list or central non-domestic rating list under Part 3 of the LGFA 1988.

(9)The Valuation for Rating (Coronavirus) (England) Regulations 2021 (S.I. 2021/398) (which are superseded by the provision made by this section) are revoked.

Decision and reasons

29. The appeals listed for determination were all based on proposals made on the basis of a material changes of circumstances and it was accepted that the grounds were Covid 19 related.

30. Mr Dunlevey had drawn the panel’s attention to the legislative history of paragraph 2(7) of Schedule 6 to the 1988 Act and also extracts of earlier authorities. Unfortunately, the history of how the legislation had evolved, sometimes to reverse the effect of judicial decisions, did not assist the panel because it was more concerned with the here and now. There was a new Act on the statute book and around 40,000 potential new appeals could be lodged depending upon the Tribunal’s interpretation of it. It involved a novel and important point of law which clearly had national implications. This hearing was therefore treated as complex and had attracted widespread interest as evidenced by the number of persons that had requested links to join the virtual hearing and to observe proceedings.

31. The likelihood was that, before the passing of the 2021 Act, the proposals would have achieved what they had set out to do and secure reductions in the respective assessments for the ratepayers. In order to prevent reductions having to be conceded or determined upon appeal by this Tribunal or the Upper Tribunal, the Government introduced the 2021 Act to effectively nip in the bud any potential loss of non-domestic rating income.

32. The Appellants, probably mindful that their grounds for seeking a reduction within their proposal(s) were likely to fall foul of the new

legislation submitted further evidence, in accordance with Regulation 9 (10) of the 2009 appeals and lists regulations. Before a proposal was determined by the Valuation Officer, Regulation 9(10) allowed the proposer to provide the VO with further evidence relating to the grounds of the proposal if that evidence was not known to the proposer and could not reasonably have been acquired by the proposer before the proposal was made. Such evidence now formed part of the challenge and it was this evidence, it was argued, that was not caught by the prohibitive provisions of the 2021 Act and therefore could be taken into account in a valuation exercise. The respondent had a different view which was that the new evidence, on which the Appellants relied, had made no difference and that there was no merit in any of the appeals, in the light of the 2021 Act

33. The question before this panel was had the Act achieved what it was brought into effect to do?
34. The statutory provisions relevant to this appeal were those contained within paragraphs 2(6) to (7) of Schedule 6 to the Local Government Finance Act 1988 and how those matters mentioned in sub-paragraph (7) could be reflected, if at all, in making a relevant determination for the alteration of a rating list entry, following the passing of the Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021.
35. It was common ground that there had been no change to the physical state of the appeal property in the lead appeal. It was an office building and even though it was vacant on the material day, its mode or category of occupation remained an office building.
36. In seeking a reduction in assessment for his clients, Mr Dunlevey appeared to be hanging on his hat on physical manifestations in the locality. Although there had been no physical change to the locality, it had become a ghost town and the lack of pedestrians, traffic etc could be

considered a physical manifestation. The Lands Tribunal's judgment in *the appeal of Karen Kendrick (VO)* [2009] RA 145 would appear to support an argument for a reduction if it could be substantiated. In the Lands Tribunal's judgment George Bartlett QC, its then President in paragraph 16 stated;

*"In considering the case advanced on behalf of the appellant I need to start with the statutory provisions. Rateable values are to be determined as at the AVD (1 April 1998) in the light of the subparagraph (7) matters as they existed on the day of compilation of the list (1 April 2000) for the purpose of compilation and as they existed on the material day (26 November 2001) for the purpose of alteration. The initial question has to be, in the words of sub-paragraph (7)(d): what are the "matters which, though not affecting the physical state of the locality [in which the hereditament is situated], are nonetheless physically manifest there"? The VT appears to have treated as the matters for this purpose the events of 11 September, but clearly they could not be. They were a past happening, not matters that existed on the material day. While past events could not constitute matters for this purpose, I can see that the consequences of such events, if they endured at the material day, could be said to do so. Thus the attitude of air passengers to air travel as the result of the events of 11 September could, I am prepared to accept, qualify as a sub-paragraph (7)(d) matter, provided, of course, that it was physically manifest in the locality of the hereditament. This accords with the observation of Rix LJ in *Chilton-Merryweather v Hunt* that the matters in sub-paragraph (7)(d) would appear to include such matters as changes in economic conditions where the effects are observable "on the ground" in the locality".*

37. The problem for the Appellants, in these appeals, was that the 2021 Act had created another hurdle for them to overcome or hoop to jump through. Even if it was accepted that the Appellants had valid grounds to making a proposal under Regulation 4(1)(b) of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, because a material change of circumstances had occurred, not only had the MCC event be related to one or more of the matters referred to in paragraph 2 (7) of Schedule 6 to the 1988 Act but it also had to avoid capture by the prohibitive provisions of the 2021 Act. Otherwise, no alteration to the relevant rating list entry could be made.

38. The panel had regard to the wording of section 1 (4) of the 2021 Act;

In making a relevant determination, no account is to be taken of any matter (whether arising before or after the passing of this Act) that is directly or indirectly attributable to coronavirus.

39. In applying a plain and ordinary interpretation of the above wording, it appeared that the 2021 Act had achieved exactly what the Government required it to do. No 2017 Rating List entry could be altered to reflect the effect of the coronavirus. It did not matter whether the coronavirus had directly affected the property (hereditament) or indirectly affected it: any negative effect in valuation terms could not be reflected.

40. There were, however, exceptions to above and these were contained in section 1 (5) of the 2021 Act and the part relevant to the appeal cases, was as follows;

(5) But subsection (4) does not apply to any of the following matters (which, accordingly, may be taken into account in making a relevant determination, whether or not the matter is attributable to coronavirus)—

(a) the physical state of the hereditament in respect of which the determination is made, including whether that state affects the mode or category of occupation of the hereditament;

41. Having regard to the above, if part of the property had been demolished because of coronavirus, an alteration of the assessment could be made even if the demolition was coronavirus related. Similarly, if a property became used for a different purpose, because of coronavirus for instance a public house became a fast food restaurant, the property could be revalued to reflect its revised mode or category of occupation, whether the change was brought about by coronavirus or not.

42. It was, however, accepted that none of the exception provisions that were contained in section 1(5) of the 2021 Act were applicable to the lead appeal or for that matter any of the other 25 listed cases. The existence

of the specific exceptions reinforces the interpretation contended for by the Respondent in the opinion of the Panel.

43. Mr Dunlevey had endeavoured to persuade the panel that the effect of section 1(4) was modified by section 1(6) with his “company that it keeps argument”. Section 1 (6) was as follows:

For the purposes of this section, matters attributable to coronavirus include (but are not limited to) anything done by any person—

(a) with a view to compliance with any legislation which concerns the incidence or spread of coronavirus,

(b) with a view to compliance with any other legislation for reasons relating to the incidence or spread of coronavirus, or

(c) in response to, or otherwise in consequence of, any advice or guidance given by a public authority relating to the incidence or spread of coronavirus.

44. Mr Dunlevey contended that neither (a), (b) nor (c) ruled out matters such as Covid anxiety or any public fears of going out. Covid Anxiety was not related to legislation like The Health Protection (Coronavirus Restrictions) (England) Regulations 2020 which may spring to mind under (a). Similarly, it was not related to any amendments to Health & Safety legislation to limit the spread of coronavirus in the workplace that would come to mind under (b). With regard to (c) Mr Dunlevey did not think the Scientific Advisory Group for Emergencies (SAGE) or the World Health Organisation were public authorities: however in the panel’s opinion they could be because there was no definition of what constituted a public body within the 2021 Act. However, even if Mr Dunlevey was right and Covid anxiety was not embraced by either (a), (b) or (c) in section 1(6) that did not mean that his clients’ case for a rate reduction had merit.

45. Having regard to how the above wording of paragraph (6) was constructed and in particular “matters attributable to coronavirus include...” the list was not exhaustive. The draftsman had also included

the following words in brackets: “but are not limited to”. This was a clear indication that section 1(4) had been drawn up to be all encompassing and to cover every potential eventuality there could possibly be relating either directly or indirectly to coronavirus, unless specifically excluded by section 1(5).

46. Despite Mr Dunlevey’s best endeavours on behalf of his firm’s various clients, the panel determined that the 2021 Act had effectively pulled the rug from under his feet and he was fighting a lost cause. The panel held that the 2021 Act had achieved what it set out to do and it was not possible for the Appellants to succeed in any of the listed appeals, as no reduction(s) in assessment(s) could be made to reflect the effect(s) of coronavirus. This included reductions to reflect Covid anxiety or any change in public attitudes which were either directly or indirectly linked with coronavirus.

47. In view of the foregoing, the panel unanimously decided the lead appeal and the other 25 detailed on the schedule below all fail and are dismissed.

A handwritten signature in black ink, appearing to read 'Gary Farland', with a large, stylized flourish at the end.

President

24 May 2022

SCHEDULE OF RELATED APPEALS

Appeal Property	Appeal Number
9-10 CROSS STREET, PRESTON PR1 3LT	CHG100364704
1ST FLOOR LHS RIVERSIDE STUDIOS, WHITEHALL WATERFRONT, 2 RIVERSIDE WAY, LEEDS, LS1 4EH	CHG100365117
BST & GRD FLR 45, BEAK STREET, LONDON, W1F 9SD	CHG100368924
ARCH 193, CARLISLE LANE, LONDON, SE1 7LH	CHG100377794
M J WARNER, HARE STREET, BUNTINGFORD, HERTS, SG9 0EA	CHG100377331
KIOSK 4, BEACONSFIELD SERVICES, WINDSOR ROAD, BEACONSFIELD, BUCKS, HP9 2SE	CHG100376834
2ND FLR, NORFOLK HOUSE, SMALLBROOK QUEENSWAY, BIRMINGHAM, B5 4LJ	CHG100369008
GRD FLR 11, PALMER STREET, LONDON, SW1H 0AD	CHG100373584

BRIDGE HOTEL, NORTH ROAD, DURHAM, DH1 4SE	CHG100378209
KINGHAMS SPICERS YARD, SOUTH END, CROYDON, CR0 1BF	CHG100378654
DERRICK SERVICES LTD, SHUTTLEWORTH CLOSE, GREAT YARMOUTH, NORFOLK, NR31 0NQ	CHG100382901
THE RED LION 63, HIGH STREET, SWANAGE, DORSET, BH19 2LY	CHG100387464
8, THE PARADE, CHURCH STREET, ARMTHORPE, DONCASTER, SOUTH YORKSHIRE, DN3 3AG	CHG100388071
BST & GRD FLR 29, CHARLOTTE ROAD, LONDON, EC2A 3PB	CHG100397910
STALL NO 183-187, QUEENSGATE MARKET, PRINCESS ALEXANDRA WALK, HUDDERSFIELD, HD1 2RD	CHG100389771
BARTON TOWNLEY LTD, HUNWICK LANE, WILLINGTON, CROOK, CO DURHAM, DL15 0HY	CHG100404077
MONTAGUS SANDWICH BAR, ROYAL VICTORIA PLACE, TUNBRIDGE WELLS, KENT, TN1 2SP	CHG100429719

LITTLE GREEN RASCALS ORGANIC DAY NURSERY, SCHOOL LANE, BISHOPTHORPE, YORK, YO23 2RE	CHG100433370
HAPPY HANDS DAY NURSERY, ST JAMES ROAD, NORTHAMPTON, NN5 5HU	CHG100433613
UNIT 3 QUEENS COURT FLETCHERS WAY, FLETCHERS WAY, FOREST TOWN, MANSFIELD, NOTTS, NG19 0FN	CHG100389430
EDITH ROSE DAY NURSERY, OXFORD ROAD, WINDSOR, BERKS, SL4 5DX	CHG100444041
118, HIGH STREET, COLCHESTER, CO1 1SZ	CHG100457231
UNIT 5, BROUGHTON CLOSE, READING, RG30 1DZ	CHG100568255
UNITS 2 AND 3 BANK FARM, CALVELEY HALL LANE, CALVELEY, TARPORLEY, CHESHIRE, CW6 9LB	CHG100444030
BUDGEN MOTORS, STAFFORD PARK 1, TELFORD, SHROPSHIRE, TF3 3BD	CHG100392882