IN THE VALUATION TRIBUNAL FOR ENGLAND
IN THE MATTER OF A 2023 RATING LIST APPEAL

Case No: CHG101267777

Sitting remotely using Microsoft Teams on 8 June 2026

Date: 29 June 2026

SCHEDULE 11 TO THE LOCAL GOVERNMENT FINANCE ACT 1988

2023 Rating List Appeal: warehouse and premises; removal of end allowances in dispute; Lotus & Delta v Culverwell (VO) and Leicester City Council [1976] RA 141; *appeal dismissed.*

Before:

MR WJ READ
MR APS CRAWFORD

Between:

C.BREWER & SONS LIMITED — **Appellant**

- and -

ANDREW MOULAND (VALUATION OFFICER) — **Respondent**

Regarding:

UNIT 5 & 5A KINGSTON HOUSE ESTATE, PORTSMOUTH ROAD, SURBITON KT6 5QG
(the “subject property”)

Ms I Gathercole from Ryan Property Tax Services (as advocate and expert witness on behalf of the appellant)
Mr J Balogun (as advocate and expert witness on behalf of the respondent)

DECISION AND STATEMENT OF REASONS

DECISION

1. The appeal is dismissed.

2. The Tribunal confirms the rateable value (RV) of £111,000 with effect from 1 April 2023

STATEMENT OF REASONS

Introduction

3. This appeal had been brought in respect of Unit 5 & 5A Kingston House Estate. Portsmouth Road, Surbiton KT6 5QG (the subject property), which was entered in the 2023 Rating List as ‘warehouse and premises’ at an RV of £111,000 effective from 1 April 2023.

4. The appellant’s Challenge was submitted by their representative on 11 September 2024 and sought a reduction in the RV to £105,000 with effect from 1 April 2023. The appeal to this Tribunal was made on 31 January 2026, following the Valuation Officer’s (VO) Decision Notice of 12 December 2025 in respect of the subject property.

5. In accordance with regulation 13A of the Non-Domestic Rating (Alteration of Lists and Appeals) (England) Regulations 2009, the appeal to this Tribunal has been made on the grounds that the valuation for the hereditament is not reasonable.

6. The subject property is a warehouse made up of two contiguous units which has a wall between them which limits internal movements between them. It has two internal access points but forklift trucks cannot pass between the two parts of the building internally. It is located on Kingstone House Estate and had a total area of 1,467.91m^2 which was agreed by the parties at the Check stage of this appeal.

7. Ms Gathercole appeared on behalf of the appellant as both advocate and expert witness. Therefore, it was important to ascertain if there was a success related fee involved and if so whether its existence was compatible with her obligations to the tribunal as an expert. This question was raised in view of the Upper Tribunal’s judgment in *Gardiner & Theobald LLP v David Jackson (VO)* [2018] UKUT 0253 (LC). Ms Gathercole confirmed that she was instructed under a contingency fee and she declared that she understood and accepted that her duty was to the Tribunal in giving her evidence and that she would comply with this as well as the requirements of her professional body, regardless of whether or not the evidence supported her client’s case.

8. The panel accepted this expert witness evidence on the above basis as the appeal was not complex and to do otherwise would be contrary to regulation 3 (Discharge of VTE functions – general) of the Procedure regulations and was allowable due to the Tribunal’s rules on admissibility of evidence (regulation 17(2)(a) where the Tribunal can admit evidence whether or not it would be admissible in a civil trial.

9. The panel therefore considered the expert evidence and attached such weight to it as it saw fit.

10. This statement of reasons is not and does not purport to be a full verbatim record of proceedings.

Issue

11. The issue for the panel to make a finding on was whether the subject property should have an end allowance of 5% due to the divided nature of the site and the poor internal access.

Relevant Law

12. In arriving at a decision, the panel is governed by rating legislation laid down by Parliament where Schedule 6 to the Local Government Finance Act 1988 as amended by the Rating (Valuation) Act 1999, provides that:

> 2(1) The rateable value of a non-domestic hereditament none of which consists of domestic property and none of which is exempt from local non-domestic rating shall be taken to be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year on these three assumptions—
>
> (a) the first assumption is that the tenancy begins on the day by reference to which the determination is to be made;
> (b) the second assumption is that immediately before the tenancy begins the hereditament is in a state of reasonable repair, but excluding from this assumption any repairs which a reasonable landlord would consider uneconomic.
> (c) the third assumption is that the tenant undertakes to pay all usual tenant’s rates and taxes and to bear the cost of the repairs and insurance and the other expenses (if any) necessary to maintain the hereditament in a state to command the rent mentioned above.

13. In respect of an appeal against an entry in the 2023 rating list, the rental levels are to be taken as those passing at the antecedent valuation date (AVD) of 1 April 2021, in accordance with the Rating Lists (Valuation Date) (England) Order 2014 (SI 2014 No. 2841).

14. The material day (the date by which physical factors have to be taken into account) was provided by the Non-Domestic Rating (Material Day for List Alterations) Regulations 1992 (SI 1992 No. 556) as amended. In respect of the subject appeal, the material date is 1 April 2023 being the commencement date of the 2023 rating list.

Discussion

15. The appeal hereditament must be valued for the purpose of non-domestic rating on the basis of the rent at which it might reasonably be expected to let from year to year on a number of assumptions (see paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988). The date of the hypothetical rent was 1 April 2021.

16. The panel turned to the six propositions set down in *Lotus & Delta v Culverwell (VO) and Leicester City Council* [1976] RA 141 which was binding on this panel. The first two propositions are:

> (1) Where the hereditament which is the subject of consideration is actually let, that rent should be taken as the starting basis.
>
> (2) The more closely the circumstances under which the rent agreed both as to time, subject matter and conditions relate to the statutory requirements contained in the

definition of gross value in section 19(6) of the General Rate Act 1967 the more weight should be attached to it. (These statutory requirements now contained in Schedule 6, Para 2 (1) Local Government Finance Act 1988 (as amended by the Rating (Valuation) Act 1999)).

17. The panel noted that the subject property was held on a freehold basis and, accordingly, no rental evidence was available. The appellant submitted that Nos. 12 and 14 Island Farm Avenue, which are also freehold properties, had been granted an end allowance. However, the panel did not accept that the existence of an end allowance in respect of those properties could be taken into consideration in connection with the subject property in the absence of supporting rental evidence. The panel therefore attached limited weight to this submission and instead relied on the comparable properties presented in evidence.

18. The panel therefore looked to the comparable properties provided by both parties. The third and fourth propositions set out in *Lotus and Delta* were considered by the panel in regard to the comparable properties put into evidence by both parties:

> (3) Where rents of similar properties are available, they too are to be properly looked at through the eye of the valuer in order to confirm or otherwise the level of value indicated by the actual rent of the subject property.
>
> (4) Assessments of other comparable properties are relevant. When a valuation list is prepared these assessments are to be taken as indicating comparative values estimated by the valuation officer. In subsequent proceedings on that list therefore they can be properly be referred to as giving an indication of that opinion.

19. The panel then turned to the seven comparable properties put into evidence by the appellant. They all had an end allowance of between 5%-7.5% for being divided or split. They were located in West Molesey, Esher, Chessington and Kingston Upon Thames being up to 10-15 miles from the subject property. The panel noted that although there were photographs of the comparable properties there was no evidence of the layout of any of them and the photographs were external only. The panel found that the appellant had not provided sufficient detail about the comparable properties to be of any assistance to the panel in determining if the subject property should have an end allowance. The panel placed little weight on this evidence.

20. The panel was aware that the VO had introduced the property Units 8a, 8b and & 8d Kingston House Estate which were three units now merged into a single hereditament. The panel noted that this unit had no end allowance despite being three units combined into one. The appellant stated that the reason why no end allowance had been awarded could be due to a number of reasons. On the basis that neither party could provide any details in relation to why this comparable property did not have an end allowance the panel could place little weight on this evidence.

21. The panel then considered the submissions made by Mr Balogun. He submitted that the subject property had not been afforded an end allowance in either the 2010 or 2017 Rating Lists. Notwithstanding the absence of any evidence of structural alteration to the property, the appellant sought the application of a new end allowance in the 2023 List. The panel placed weight on the VO's submission that there was no rental evidence to support the grant of an end allowance in respect of the subject property. The panel noted that the subject property was held on a freehold basis and therefore there was no rental evidence for the subject

property. Further none had been provided for the comparable properties relied upon by Ms Gathercole. In those circumstances, the panel found that the limited evidence available, and the lack of information regarding the comparable properties, meant that the panel was unable to undertake a meaningful comparison with the subject property.

22. In appeals of this nature, the burden rests on the appellant to demonstrate that the application for an end allowance is justified. The panel found that the comparable properties relied upon by the appellant were of limited assistance, as there was insufficient evidence explaining the basis upon which an end allowance had been applied in each case.

23. The panel noted that the subject property is held on a freehold basis and that no rental evidence was therefore available. It further observed that the granting of an end allowance is determined on its merits in each individual case. While the appellant advanced the case that such an allowance should be applied to the subject property, the panel was not satisfied that sufficient evidence had been provided in support of that assertion.

24. Accordingly, the panel found that there was insufficient evidence to demonstrate that an end allowance was warranted or that the rateable value was incorrect.

Conclusion

25. In view of the above findings and conclusions, the Tribunal is satisfied the current RV of £111,000 is reasonable and dismissed the appeal.

Right of further appeal

26. Any party who is aggrieved at the Tribunal's decision, and who appeared or was represented at the hearing, has a statutory right of further appeal to the Upper Tribunal (Lands Chamber) pursuant to Regulation 42 of the Tribunal Procedure Regulations. A party does not require permission to appeal from the Tribunal. Any appeal must be made directly to the Upper Tribunal (Lands Chamber) using Form T385 (Notice of appeal) within **four weeks** of the date this decision and statement of reasons was issued.

27. Further information regarding this statutory right of further appeal, and the parties' other rights, is contained in the guidance booklet "*A guide to tribunal decisions*" available on the Tribunal's website at www.valuationtribunal.gov.uk/guidance-booklets/.

Mr WJ Read, Senior Member (Chair)
Mr APS Crawford, Senior Member
29 June 2026

Miss F Willson
Clerk to the Tribunal
Date issued to the parties: 29 June 2026