

Staffordshire Moorlands District Council

**Business Rates Relief Policy
(Updated February 2020)**

1 Introduction and Background

1.1 The Local Government Finance Act 1988 provides for two broad forms of Relief to be made available to Business Ratepayers:

- **Mandatory Relief (under Sections 43 and 45)** – this can be granted to occupied or unoccupied properties, which satisfy the necessary criteria. Once an organisation satisfies the relevant criteria, the Council has a statutory duty to apply the Relief; and
- **Discretionary Relief (under Sections 44, 47 and 49)** – since the 1988 Act was introduced councils have had the discretion to grant additional relief to certain occupiers of properties, which satisfy certain criteria. However, with effect from 2012/13, Clause 69 of the Localism Act 1988 amended Section 47 referred to as Hardship Relief, to allow councils to reduce the Business Rates of any local Ratepayer.

Discretionary Relief can be awarded in its own right or as an additional relief if Mandatory Relief is already being granted. When considering allowing Discretionary Relief a council must consider the benefit of a business to the local community having regard to the interests of Council Tax payers.

1.2 The financial impact on the Council's finances is different depending on whether Mandatory or Discretionary Relief is granted. The granting of discretionary relief will, in the main, involve a cost to the Council equivalent to approximately 40% of the award – in line with the Business Rates Retention Scheme. However, some discretionary reliefs are reimbursed in full by Government through a 'Section 31' grant.

1.3 Although the Localism Act has extended the Council's ability to grant Discretionary Relief, it does so within strictly finite resources. The purpose of this Policy therefore is to provide guidance to Business Rate payers of the specific and limited circumstances in which Relief will be granted.

2 Available Relief

2.1 Relief is available to the following types of Business Rate payer:

- Charities and other non-profit making organisations (**section 3**)
- Community Amateur Sports Clubs (CASC) (**section 4**)
- Businesses located in rural areas (**section 5**)
- Small businesses (**section 6**)
- Certain retail premises (**section 7**) ([updated from 1st April 2020](#))

- Empty properties (**section 8**)
 - Businesses impacted by the 2017 revaluation (**section 9**)
 - Supporting Small Businesses Relief (from 1st April 2017 for a maximum period of 5 years)
 - Supporting Pubs Relief (reintroduced from 1st April 2020 for one year)
 - Local Discretionary Business Rates Relief Scheme (from 1st April 2017 for a maximum period of four years)
 - Local Newspaper Rate Relief (extended from 1st April 2020 to 31st March 2025) (**section 10**)
 - Any other business in exceptional circumstances (under Clause 69 of the Localism Act 2011) (**section 11**)
- 2.2 Sections 3 to 10 deal with the qualifying conditions of each type of Relief in more detail.
- 2.3 In very exceptional circumstances, Hardship Relief may be granted to any Business Rate payer – **see section 12**.
- 2.4 In 2005, community interest companies were introduced as a new type of company intended for social enterprises who use their profits and assets for the public good. These are not eligible for mandatory relief but can be considered for discretionary relief.

3 Charities and Other Non Profit Making Organisations

- 3.1 Relief is available to charitable and non-profit making organisations in certain circumstances. Relief varies dependant upon the type of organisation and the purpose for which the property is used.
- 3.2 Mandatory Relief is awarded in the following circumstances:
- i) The Ratepayer of an occupied property is a charity or trustee for a charity and where the property is wholly or mainly used for charitable purposes. In such circumstances, Mandatory Relief of 80% will be awarded (it may also be possible to qualify for up to 20% Discretionary Relief on such properties); and
 - ii) The owner of an unoccupied property is a charity or trustee for a charity and it appears, when next in use, the property will be wholly or mainly used for charitable purposes. In such circumstances an exemption will be granted.
- 3.3 Discretionary Relief may be awarded where:
- i) Where the property is not an “excepted hereditament” (property) and all or part of it is occupied by one or more institution or organisation which are:
 - Not established or conducted for profit; and
 - Whose aims should be charitable or otherwise philanthropic, or concerned with the promotion of social welfare, education, science, literature or the fine arts. In such circumstances Discretionary Relief of up to 100% can be awarded.

- ii) Where the Rate payer is a charity or trustee for a charity and where the property is wholly or mainly used for charitable purposes. In such circumstances, Mandatory Relief of 80% will already have been awarded. Therefore Discretionary Relief of up to 20% can be awarded.

3.4 The Council will determine each case on its own merits. The guidelines are:

- i) In respect of Charitable Properties:
 - Applications are required in writing and will be reviewed on a regular basis; and
 - Confirmation of charitable status is necessary.
- ii) In respect of Non-Profit Making Organisations, the following factors will be considered:
 - Is membership available to all of the community and is it actively promoted?
 - Are the facilities available to non-members?
 - Are the facilities ones that the Council is unable to provide and wishes to promote?
 - Have the facilities available been provided by self-help or grant aid?
 - Are the facilities competing with or ancillary to the facilities currently offered by the Council? (applications will not be refused on the grounds that an organisation is in competition with the Council if the broader needs of the community are being met)
 - Does the organisation provide training and education for its members, non-members, minority or special need groups?
 - Is membership drawn from local residents and taxpayers?
 - What are the financial circumstances of the organisation - do they raise finance to support their activities?

4 Community Amateur Sports Clubs (CASCs)

4.1 With effect from April 2002, many local amateur sports clubs were able to register with the Inland Revenue as Community Amateur Sports Clubs (CASCs) and benefit from a range of tax relief, including Gift Aid. The detail of the legislation is contained within Schedule 18 of the Finance Act 2002.

4.2 Provided a club is registered with the Inland Revenue, they will automatically qualify for Mandatory Relief of 80%.

4.3 The Council has discretion to consider awarding up to an additional 20% in discretionary relief.

4.4 The Council will determine each case on its own merits. The guidelines are:

In order to qualify for Mandatory Relief:

- An application is required
- Confirmation of CASC status is necessary.

In order to consider awarding discretionary relief of up to 20% consideration will be given as follows:

- **Membership** – Is membership open to all sections of the community within the District? Membership fees must not be at a level where they exclude the general community. Membership of the organisation should be mainly resident in the District.
- **Education** – the organisation will provide training, education or learning to its members. The organisation will be treated favourably where the training delivered supports and reduces the Council's need to do so.
- **Direct benefit to local residents** – the organisation should directly benefit the needs of the local residents of the District. The organisation must show how it benefits the residents of the District. Examples could include the creation of job opportunities within the area.
- **Provision of facilities** – does the organisation provide facilities which would not otherwise be available to the local community

5. Rural Relief

5.1 Relief from Business Rates is available for Public Houses, Petrol Filling Stations, General Stores, and Post Offices if they are the only business of its type within a Rural Settlement area (*see Annex 1*). Rural Relief may also be granted to qualifying rural food shops. Such Relief is applicable to occupied properties only.

5.2 In order to qualify for Mandatory Relief the property will have to:

- be in a Rural Settlement Area of 3,000 people or less; and
- be a Post Office or General Store with a rateable value of £8,500 or less, and be the only such property within a settlement area; or
- be a Public House or Petrol Filling Station with a rateable value of £12,500 or less, and be the only such property within a settlement area; or
- be a Village Shop selling mainly food for human consumption with a Rateable Value of £8,500 or less.

5.3 Prior to April 2017, the mandatory award of Rural Rate Relief was 50%. From 1st April 2017, this has been increased to 100%. The Government intends to change the relevant primary legislation but expects Councils in the meantime to use discretionary powers to increase relief to 100%.

5.4 Where a property meets either of the above criteria but the rateable value exceeds the set limits, the Council has discretion to award discretionary relief where:

- has a Rateable Value of less than £16,500; and
- is of benefit to the local community.

- The award of the relief is in the interests of the Council's taxpayers

5.5 For claiming Rural Relief the following conditions apply:

- An application form is required
- If applying for the Discretionary element of Rural Relief, audited accounts for the last two years must be provided; and
- Each application is considered on its own merits.

6 Small Businesses

6.1 Small Business Rate Relief is available at 100% for Business Ratepayers occupying single properties with a Rateable Value of up to £12,000 (previously £6,000 prior to 1st April 2017), with Relief declining on percentage terms on a sliding scale until it is 0% at a rateable value of £15,000 (£12,000 prior to 1st April 2017).

6.2 The cost of the Relief granted is funded through a supplement on the Business Rates bills of those businesses not eligible for the Relief. The supplement is built into the standard "Non-Domestic Rating Multiplier".

6.3 Ratepayers of eligible business properties with Rateable Values between £15,000 and £51,000 (previously £12,000 and £18,000 prior to 1st April 2017) do not have to contribute towards the Relief and will have their bills calculated using the lower (small business) Non-Domestic Rating Multiplier.

6.4 The Relief is only available to Rate payers with either:

- One property; or
- One main property and other additional properties with Rateable Values less than £2,899 (£2,600 prior to 1st April 2017).

The Rateable Value of the one property or the aggregate Rateable Value of all properties must be under £20,000 (£18,000 prior to 1st April 2017).

7 Retail Relief

7.1 The following discount will be available for the financial years 2019/20 and 2020/21 only.

7.2 The Budget of October 2018 contained a new Retail Discount scheme, which will operate over two years from April 2019.

7.3 In order to qualify, properties must be occupied and have a rateable value of less than £51,000, and must be wholly or mainly being used as a shop, restaurant, café or drinking establishment.
Examples of properties that would qualify are detailed below.

- Shops such as florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores, supermarkets, etc
- Charity shops
- Opticians
- Post Offices
- Furnishing shops / display rooms, such as carpet shops, double glazing, garage doors
- Car / caravan showrooms
- Second hand car lots
- Markets
- Petrol stations
- Garden Centres
- Art galleries (where art is for sale / hire)
- Hair and beauty services such as hairdressers, nail bars, beauty salons, tanning shops, etc
- Shoe repairs / key cutting
- Travel agents
- Ticket offices eg for theatre
- Dry cleaners
- Launderettes
- Pc / TV / domestic appliance repair
- Funeral Directors
- Photo processing
- Tool hire
- Car hire
- Restaurants
- Takeaways
- Sandwich / Coffee shops
- Pubs / Bars

- 7.4 The following list sets out those properties that would not be eligible for the discount:
- Financial services eg banks, building societies, cash points, bureaux de changes, payday lenders, betting shops, pawn brokers
 - Other services eg estate agents, letting agents, employment agencies
 - Medical services eg vets, dentists, doctors, osteopaths, chiropractors
- 7.5 These lists are not exhaustive and any properties used for other purposes will be considered on an individual basis. Where it is clear that a property is used wholly or mainly for one of the uses detailed in the first list, the relief will be automatically applied. Where it is not clear, ratepayers may wish to contact the council to discuss eligibility.
- 7.6 The amount of relief awarded will be equivalent to one third of the bill, after other reliefs and exemptions are applied. From 1st April 2020 the amount of relief has been increased from one third of the bill to 50% and where pub relief also applies this will be awarded after retail relief has been granted. The criteria for retail relief has also been extended to include cinemas and music venues.
- 7.7 The relief is subject to the State Aid De Minimis levels, and ratepayers will be required to complete a declaration to the effect that receipt of the relief will not breach the de minimis regulations. The relief must be refused should the limits be breached.
- 7.8 The relief will be applied for the financial years 2019/20 and 2020/21 only, provided that the properties are used wholly or mainly for a qualifying purpose throughout.

8 Empty Property Relief

- 8.1 Mandatory Relief will be granted in the first 3 months that a business property is empty. This is extended to 6 months in the case of certain industrial properties.
- 8.2 After these periods have expired, Business Rates are payable in full unless the unoccupied property rate has been reduced by Government Order. In most cases, the unoccupied property rate is zero for properties owned by Charities and Community Amateur Sports Clubs.
- 8.3 There are a number of exemptions from the Empty Property Rate as follows:
- Where an owner is prohibited by law from occupying a business property or allowing a business property to be occupied
 - Where a business property is kept vacant by reason of action taken by or on behalf of the Crown or any local or public authority with a view to prohibiting occupation or to acquiring it
 - Where a business property is the subject of a building preservation notice, or is a listed building
 - Ancient monuments
 - Business properties with a Rateable Value less than £2,600

- Where an owner is entitled to business property only in their capacity as the personal representative of a deceased person; and
- In certain instances of insolvency and debt administration.

8.4 Discretionary Relief (under Section 44a of the 1988 Act) can be awarded where a business property is temporarily partly occupied. Where such discretion is exercised, a valuation officer will apportion Rateable Value between the occupied and unoccupied parts of the property.

9. 2017 Revaluation Reliefs

9.1 As part of the Spring 2017 Budget, the Chancellor announced three new discretionary rate reliefs to be implemented for business ratepayers with effect from 1st April 2017:

- Supporting Small Business Relief
- Supporting Pubs Relief (*originally in place until 31st March 2019, now reintroduced from 1st April 2020 for one year*)
- Local Discretionary Rate Relief

9.2 The three new reliefs have been implemented under Section 47 of the Local Government Finance Act as a discretionary award made by Billing Authorities. The Government will fully reimburse all amounts awarded under SSBR and SPR by a Section 31 grant. However, LDRR is being funded through a £300m fund allocated to each Authority through a formula-based grant, and Government has tasked all Authorities with putting together their own schemes of LDRR.

Supporting Small Businesses Relief (temporary from 1st April 2017 for a maximum period of 5 years)

9.3 This relief is a discretionary relief made available to those ratepayers facing large increases as a result of a loss of Small Business Rate Relief or Rural Rate Relief.

9.4 Supporting Small Businesses relief will be paid such that the increase per year in the bills of affected ratepayers is limited to the greater of:

- a percentage annual increase of 5%, 7.5%, 10%, 15% and 15% from 2017-18 to 2021-22 all plus inflation, or;
- a cash value of £600 per year (£50 per month). This cash minimum increase ensures that those ratepayers paying nothing or very small amounts in 2016-17 after small business rate relief are brought into paying something.

9.5 In the first year of the scheme this means that all ratepayers losing some or all of their SBRR or RRR will see the increase in their bill capped at £600. The cash minimum increase is £600 per year thereafter. Those businesses who were previously receiving SBRR in 2016/2017 but whose RV is more than £51,000 from 1st April 2017 will not be liable to pay the supplement (1.3p in 2017/18) to fund small business rate relief while they are eligible for the Supporting Small Business relief scheme.

- 9.6 Ratepayers can remain in the Supporting Small Businesses relief scheme for either 5 years or until they reach the bill they would have paid without the scheme.
- 9.7 Awards of Supporting Small Businesses relief will be made for no more than one year at a time and will be reviewed each year at the time of the annual billing. Entitlement will therefore end on the earliest of:
- the end of the financial year for which the award was made,
 - the date that the ratepayer ceases to satisfy the qualifying criteria, or
 - the date that the property becomes unoccupied or occupied by a charity or Community Amateur Sports Club.
- 9.8 This relief, as with all other DRRs, is subject to State Aid law. Ratepayers entitled to Mandatory Relief (such as Charities and Community Amateur Sports Clubs) or Section 44A relief (apportionment of RV for partly occupied properties) are not entitled to SSBR.
- 9.9 The Council will be applying this relief in accordance with Government guidelines and confirming in writing to those eligible businesses. Those businesses that feel they may be eligible but have not received a letter and revised bill need to contact the Council.

Supporting Pubs Relief (from 1st April 2020 for one year)

- 9.10 Supporting Pubs Relief scheme for pubs that have a rateable value of below £100,000. Under the scheme, eligible pubs will receive a £1,000 discount on their bill for 2020/21.
- 9.11 For the purpose of this relief, the Council's policy intention is that eligible pubs should:
- be open to the general public
 - allow free entry other than when occasional entertainment is provided
 - allow drinking without requiring food to be consumed
 - permit drinks to be purchased at a bar.
- 9.12 Hereditaments which are excluded from this relief include restaurants, cafes, nightclubs, hotels, snack bars, guesthouses, boarding houses, sporting venues, music venues, festival sites, theatres, museums, exhibition halls, cinemas, concert halls, casinos.
- 9.13 The Council will be applying this relief in accordance with Government guidelines and confirming in writing to those eligible businesses. Those businesses that feel they may be eligible but have not received a letter and revised bill need to contact the Council.

Local Discretionary Rate Relief (temporary until 31st March 2021)

- 9.14 The Government also announced the introduction of a Local Discretionary Rate Relief – the scheme is designed to assist small/medium ratepayers who have suffered significant increases in rate liability due to the revaluation and the subsequent increase to their Rateable Value. The scheme is in place for a period of 4 years at a reducing rate over the 4 years.
- 9.15 Each Authority is to be provided with a share of a £300 million fund to support their local businesses – which is to be administered through Authorities discretionary relief powers under section 47 of the Local Government Act 1988.
- 9.16 Government consider that Councils are best placed to determine how this fund should be targeted and administered to support those businesses with the greatest need, and so each Authority is required to propose their own scheme.
- 9.17 The Council has determined that Local Discretionary Rate Relief will be awarded using the following criteria:
- The increase has to be attributable to the 2017 revaluation
 - Relief will not be awarded where mandatory relief is granted
 - The rateable value of the property, in the 2017 Rating List must not exceed £200,000
 - In assessing any potential entitlement to an award under this scheme, the Council will compare the following:-
 - The rate liability of the ratepayer at 31st March 2017 after any reliefs and reductions; and
 - The rate liability of the taxpayer 1st April 2017 taking into account any transitional relief or discretionary relief within this policy
 - Relief will only be given to premises which are liable for occupied rates. No relief within this scheme will be granted for unoccupied premises.
 - Relief will only be granted to ratepayers who were in occupation at 31st March 2017 and in occupation on 1st April 2017 and for each day subsequently
 - Ratepayers taking up occupation after the 1st April 2017 will not be eligible for relief on the basis that new ratepayers would not have suffered from increases due to a revaluation
 - Relief will be targeted to local businesses and not those businesses/charities that are national or multi-national in nature.
 - Relief will not be awarded to Local Authorities
- 9.18 The Council will encouraging those businesses who may qualify for this relief to apply. Therefore, the scheme will be administered in the following way:
- For awards of £1,000 or less Officers may grant without a formal application and issue notification which requests the business to contact the Council if they feel they are not eligible based on the criteria set
 - For awards of £1,000 or more, individual applications and 'state aid' declarations will be required and considered by the Income Team.
 - Ratepayers will be required to notify the council if they cease to satisfy the qualifying criteria.

- Relief will end on the earliest of; the end of the financial year, the date the property becomes unoccupied or the date that the ratepayer ceases to satisfy the qualifying criteria

9.19 The proposed amount of relief is tapered and estimated to be calculated as follows:-

	Amount of Relief*
2017/18	Award = 35% of the increase in rate liability
2018/19	2017/18 award x 50% (for clarity, this will be half of the relief awarded in 2017/18)
2019/20	2018/19 award x 40% (for clarity, this will be half of the relief awarded in 2017/18)
2020/21	2019/20 award x 14% (for clarity, this will be half of the relief awarded in 2017/18)

**The levels of relief applied will be reviewed regularly in year and annually to ensure that the support scheme is being operated in the most effective way.*

9.20 In exceptional circumstances, the Council shall consider applications on a case by case basis where the ratepayer falls outside the criteria detailed in paragraph 11.17 but where the ratepayer can demonstrate that they are experiencing severe financial difficulties due to the revaluation on 1st April 2017.

9.21 The proposed scheme also allows the Council to review and amend the amount of relief during the course of the year and on an annual basis to reflect changing circumstances.

10 Local Newspaper Rate Relief (From 1st April 2020 until 31st March 2025)

10.1 The Government has committed to providing funding to local authorities so that they can provide a discount worth up to £1,500 a year for 2 years from 1st April 2020, to office space occupied by local newspapers. This is up to a maximum of one discount per local newspaper title and per hereditament, and up to state aid limits. The relief will be delivered through local authority discretionary discount powers (under section 47(3) of the Local Government Finance Act 1988).

10.2 The Council will grant in accordance with Government guidelines

11 Other Businesses

11.1 Discretionary Rate Relief of up to 100% may be awarded to any other Ratepayer in exceptional circumstances under Clause 69 of the Localism Act 2011, where it is in the Council's strategic or operational interests to do so.

12 Hardship Relief

12.1 The Council may remit payment of Business Rates in part or in full in certain cases of hardship.

- 12.2 An application for reduction must consider:
- That the Ratepayer would sustain hardship if remission of rates was not granted; and
 - That it is reasonable to grant remission, having regard to the interests of the Council Taxpayer.
- 12.3 The circumstances where the Council would consider for the granting of Hardship Relief are:
- The potential threat of closure of a business, and the loss of employment to local people; and
 - Preserving the local community and fabric of village life.
- 12.4 For claiming Hardship Relief the following conditions apply:
- An application must be made
 - Remission should be the exception rather than the rule
 - All factors relating to the business should be taken into account; and
 - Each case should be decided on its own merits.
- 12.5 The following evidence will be taken into consideration when assessing an application for Hardship Relief:
- The current year's accounts should be compared with previous years' accounts
 - Explanation of how the hardship has arisen; and
 - Steps taken to try to remedy the situation.

13. Summary of Award

Granting of relief

- 13.1 In all cases, the Council will notify the ratepayer of decisions made. Where an application is successful, then the following will be notified to them in writing:
- The amount of relief granted and the date from which it has been granted;
 - If relief has been granted 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 the Council of any change in circumstances that may affect entitlement to relief.
- 13.2 Where relief is not granted then the following information is provided, again in writing:
- An explanation of the decision within the context of each Councils' statutory duty; and
 - An explanation of the appeal rights (see below)

The Non-Domestic Rating (Discretionary Relief) Regulations 1989

- 13.3 Discretionary relief is to be granted from the beginning of the financial year in which the decision is made. Since 1997 decisions can be made up to 6 months after the end of the financial year for which the application was made. In such cases, the Council may backdate its decision.
- 13.4 A decision to award discretionary relief and how much relief is given is normally only applicable to the financial year for which the application is made. However, the Council reserves the right to grant relief for any other period as appropriate. In relation to the Discretionary Business Rate Relief scheme, awards will, in the main be granted from 1st April 2017.
- 13.5 A fresh application for discretionary relief will be necessary for each financial year or at such time-period as the Council determines.

Variation of a decision

- 13.6 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 a Council's decision which increases the award - this will apply from the date the Council as appropriate;
 - Where the amount is to increase for any other reason it will take effect at the expiry of a financial year, and so that at least one year's notice is given;
 - Where the amount is to be reduced due to a reduction in the rate charge or liability including any reduction in rateable value, awarding of another relief or exemption this will apply from the date of the decrease in 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, and so that at least one year's notice is given.
- 13.7 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.

Reviews

- 13.8 The policy for granting relief will be reviewed annually or sooner where there is a substantial change to the legislation or funding rules. At such time, a revised policy will be brought before the relevant committee of the Council.

Appeals

- 13.9 Appeal against a refusal to grant Mandatory Relief is to the Magistrates Court at a Liability Order hearing if the decision is whether a property falls into one of the necessary categories.
- 13.10 The appeal will be by way of Judicial Review if the appeal is in respect of a village not being designated as a Rural Settlement.
- 13.11 An appeal against a refusal to grant Discretionary Relief will be by way of Judicial Review.

Rural Settlement Areas within the Staffordshire Moorlands

In accordance with the Local Government and Rating Act 1997 (LGRA 1997), a total of 46 Rural Settlement Areas (RSAs) have been designated within the Staffordshire Moorlands as follows:

Alstonfield	Alton	Bagnall	Blore
Bradnop	Brown Edge	Butterton	Caverswall
Consall	Cotton	Dilhorne	Draycott
Farley	Fawfieldhead	Grindon	Heathylea
Heaton	Hollinsclough	Horton	Ilam
Ipstones	Leekfrith	Longnor	Longsdon
Oakamoor	Onecote	Quarnford	Rushton
Sheen	Tittesworth	Warslow	Waterhouses
Wetton			

Biddulph Moor, within the parish of Biddulph
Freehay, within the parish of Cheadle
Checkley, within the parish of Checkley
Hollington, within the parish of Checkley
Wetley Rocks, within the parish of Cheddleton
Cellarhead, within the parish of Cheddleton
Whiston, within the parish of Kingsley
Kingsley, within the parish of Kingsley
Stanley, within the parish of Endon
Stockton Brook, within the parish of Endon
Endon, within the parish of Endon
Foxt, within the parish of Ipstones
Leekbrook, within the parish of Leek