

FOI DOF/2025-0164

Request

Copies of any paperwork and valuations that were submitted and confirm if possible who it was that submitted all of the items, in regards to Full Circle Generation revaluations

DoF response

I can confirm the Department holds the information requested.

Please see information in Annexes B-F.

Some of the information is withheld (redacted) under the following sections of the Freedom of Information Act

Section 40(2) – Personal Information

Section 41 - Information provided in confidence

The exemptions used have been highlighted in the individual Annexes.

Individuals and staff names/details are withheld (redacted) as this information is exempt under Section 40(2) of the Freedom of Information Act because such disclosure would contravene the first principle of the Data Protection Act 2018, which requires that personal data must be processed lawfully, fairly and in a transparent manner. Disclosure would be unfair, because the individuals would not expect that this information would be made available to others.

Section 40(2) exempts personal information from disclosure if that information relates to someone other than the applicant and if disclosure of that information would contravene one of the data protection principles in the General Data Protection Regulations (GDPR) (or certain other provisions of the Data Protection Act 2018).

Having considered all the information contained within the Lawfulness, Fairness and Transparency Test (which we are providing as a separate attachment – Annex G), the department has established that, on balance, there is no lawful basis for the disclosure of third-party personal data falling within the scope of the request of which the requester is not the data subject.

ARTICLE 49 OF THE RATES (NI) ORDER 1977

APPLICATION TO DISTRICT VALUER FOR VALUATION OF A NEW PROPERTY OR REVIEW OF PROPERTY VALUATION (CR3)

Please complete, sign and return to Land & Property Services **within two weeks**. The form is a writable document, which means you can save the document to your desktop, complete the form and send as an email attachment.

This must be returned to the district office in which the property is located (see page 2).

We will acknowledge receipt of your application within 10 working days. This acknowledgement will include your reference number.

If you need help completing this form or require it in a different language or format, please dial **0300 200 7801** (calls charged at local rate).

Dial **18001 0300 200 7801** for Text Relay.

SECTION 1 – DETAILS OF PROPERTY

Property ID (if known)

Property address

[Generating Station

[7 Airport Road West

[Sydenham Intake

[Belfast] P postcode

Non Domestic: Net Annual Value (NAV) (if known)

[£ 405,000.00]

Domestic: Capital Value (if known)

SECTION 2 – YOUR DETAILS

Title (Mr/Mrs/Ms, etc) [Mr]

Address

Please tell us the best time to telephone you between 9am–5pm, Monday to Friday:

[Anytime]

Email address:

(Check your emails regularly - we will send updates about your application to this email address)

gowlandsni.com

I consent to receive my Certificate of Valuation to this email address Yes No

Please state capacity in which submitted (tick one) Owner Tenant Agent Other

(If Other, please specify)

When did you become the owner or tenant of the property? (DD/MM/YYYY)

To progress your application we need additional information.

3.1 Is this application for a newly built property that has not been valued before? Yes No

3.2 If No to 3.1, please detail the reason(s) you are seeking a review of the valuation.

The NAV is excessive, bad in law and should be reduced to £1.

3.3 Do you currently occupy this property?

Yes No

3.4 Do you plan to vacate this property?

Yes No

If yes, please provide the date you plan to vacate:

(DD/MM/YYYY)
e e e e
e e e e

ee

Data Protection Statement: Please note that the information on this form will be used by Land & Property Services for rating and valuation purposes, and maintenance of your rate account. Occasionally this information may be passed to other organisations and/or government departments when the disclosure complies with the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018. Land & Property Services is under a duty to protect public funds and to this end may use information provided on this form for the prevention and detection of fraud. More information is available at: www.financeni.gov.uk/publications/lps-privacy-notice

Date

(DD/MM/YYYY)

31/08/2022

From: @gowlandsni.com
To:
Cc: ; @gowlandsni.com
Subject: RE: Gasifier
Date: 24 April 2023 15:29:58
Attachments: image001.png
image002.png
image003.png
image004.jpg
image005.png
image006.jpg
image007.png
image008.jpg
image009.jpg
image010.png
image011.jpg
image012.png
image013.png

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Hi

Further to our discussions earlier today concerning the proposed valuations, please amend the valuation list entries outlined below, respectively 2020 NAV £356,000 and 2023 NAV £297,000.

Could you please forward a copy of the district valuer's Certificate for both cases?

Kind regards,

From: @finance-ni.gov.uk>
Sent: Tuesday, March 21, 2023 3:06 PM
To: @gowlandsni.com>
Cc: @finance-ni.gov.uk>; @gowlandsni.com
Subject: RE: Gasifier

Without prejudice

Apologies – it was only on re-reading my email that I noticed that my assessment on tenant's share doesn't make sense.

As the P&M fails the threshold to be captured as rateable under Class 4, then an increase in tenant's share can be justified i.e. the HT would expect a greater return on their increased capital. I've amended the TS to 71.5% (65% split plus 10% risk). We can make this adjustment in the current list.

The resultant change is a reduction in NAV from £405,000 to £356,000. The proposed new 9th

list NAV remains unchanged at £297,000.

In both cases, the NAVs are captured by the “collar” reflecting a minimum rent based on 4% of turnover.

Any questions, let me know.

Thanks

██████████

From: ██████████@gowlandsni.com>
Sent: 21 March 2023 14:20
To: ██████████@finance-ni.gov.uk>
Cc: ██████████@finance-ni.gov.uk; ██████████@gowlandsni.com
Subject: RE: Gasifier

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FOR INTERNAL NICS STAFF ONLY - If you have any concerns regarding the email please forward to spam@finance-ni.gov.uk.

Thanks for sending this across; I will respond to your email once I fully consider it.

Kind regards,

██████████

From: ██████████@finance-ni.gov.uk>
Sent: Wednesday, March 15, 2023 2:13 PM
To: ██████████
Cc: ██████████@finance-ni.gov.uk; ██████████@gowlandsni.com
Subject: RE: Gasifier

Without prejudice

Afternoon ██████████

Thanks for organising, and to ██████████ for clarifying some facts on Monday. A few points below for your consideration, and a proposed amendment to the 9th list valuation.

Tenant's Share

In terms of the dimensions provided for the gasifier, it would appear to comfortably fall under the 400m³ threshold as non-rateable P&M, therefore the tenant's share does not require adjustment and remains at 45% (plus 10% 'risk' allowance).

Load Factor

The load factor adopted in the valuation model for the 8th list valuation (80%) was accepted based on the projected O&M contract figures provided in March 2021. This was also confirmed in your email of 3 March 2021 (“real world forecast is 80%), and formed the basis for the agreed NAV of £405,000, which was confirmed in your email of 6 April 2021.

I understand that there are ongoing and historic issues with the original O&M contractor, however these don't have a bearing on the rating hypothesis, as we are not valuing the actual operator's business. For example, if we were to look at the business, e.g. the actual income from the PPAs, the income per MWh would be substantially higher than that which was adopted in our model. Our valuation is based on the evidence provided when the property was added to the valuation list/AVD.

I note the comments in your previous correspondence around the use of hindsight, however we cannot have regard to post-AVD load factor issues, as this could not have been foreseen at the AVD. We assess physical matters at the material day, 1 April 2020, and non-physical matters at AVD. The hypothetical tenant is casting his mind forward at the relevant date and as such the 80% load factor, provided and agreed at March 2021, remains the appropriate figure. The situation which has transpired therefore cannot be adopted as the basis for the HTs rental bid at the relevant date.

In the NI tribunal case of NITHCO the Tribunal confirmed that;
*‘Provided the figures at the later date **do not reflect a new expectation of the hypothetical tenant** i.e. one which could not have been contemplated at the valuation date, the Tribunal considers there has been no injustice from a minor compromise which admits as a matter of course, these later figures if produced’.*

This is similar to our approach with new wind farms, where we'll adopt P90 projection figures until revaluation, when actual load factor data is available for analysis. Equally, we wouldn't amend the load factor and increase a valuation if it was higher than projected at AVD. So in the 9th list, we've adopted a load factor of 50%, and if the plant performance improves we'll take account of that at the next revaluation.

On this basis I propose no change to the current NAV of **£405,000**.

Valuation Method

In the case where there perhaps isn't a viable business model for the subject, the alternative would be to establish the rent/NAV by way of a rentals or cost approach. I would be happy to consider this as an option, however [redacted] did indicate on Monday that the plant is operating at a profit, so I think the income approach remains valid. The NAV sits at roughly 10% of gross profit, which is not high in the renewables sector.

Consideration of 9th list/Reval NAV

While I do not propose any change to the valuation in the current list, I have also considered the impact of the ongoing issues at Reval. You'll be aware that I had already proposed to reduce the load factor to 50%, however based on the information provided by [redacted], I intend to adjust the opex in terms of fixed costs to reflect the outgoings on ash disposal etc. As a result, the

proposed 9th list NAV moves from £415,000 down to **£297,000**.

Happy to discuss when you have had the chance to consider.

Thanks

[REDACTED]

[REDACTED] **MRICS**

RICS Registered Valuer

Senior Valuer – Utilities & Specialist Properties

[Department of Finance](#) | **Land & Property Services** (Valuation Services Directorate)

Marlborough House | Central Way | Craigavon | BT64 1AD

Tel: [REDACTED] 067

[LPS Privacy Notice](#)



From: [REDACTED]@gowlandsni.com [REDACTED]@gowlandsni.com>

Sent: 14 March 2023 11:18

To: [REDACTED]@finance-ni.gov.uk>

Cc: [REDACTED]@finance-ni.gov.uk>; [REDACTED]@gowlandsni.com

Subject: FW: Gasifier

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[REDACTED]

Thanks for your time yesterday; I hope it was a helpful meeting. Please see attached

Section 41 FCG - 06 if you require anything else, let me know.

Kind regards,

[REDACTED]

[REDACTED]
Managing Director

Gowlands CPC Limited

D: [REDACTED] | www.gowlandsni.com | [View my LinkedIn profile](#)

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From: [<@equitix.co.uk>](mailto:@equitix.co.uk)
Sent: Monday, March 13, 2023 10:53 AM
To: [<@gowlandsni.com>](mailto:@gowlandsni.com)
Subject: FW: Gasifier

FYI

Regards

Senior General Manager

ems logo (2)

Mobile:
email: [<@equitix.co.uk>](mailto:@equitix.co.uk)
Suites 1L – 1O | Avondale House | Strathclyde Business Park | Bellshill | North Lanarkshire | ML4 3NJ
Registered in England and Wales 6904246

Visit our new website at www.eqmanserv.co.uk

From: [<@fichtner.co.uk>](mailto:@fichtner.co.uk)
Sent: 13 March 2023 10:24

To: [REDACTED]@equitix.co.uk>

Subject: [EXTERNAL] Gasifier

Kind regards,

[REDACTED]
Lead Engineer



Kingsgate House
Stockport
Cheshire
SK4 1LW
United Kingdom

Tel: [REDACTED]
www.fichtner.co.uk



Registered in England: 2605319

CONFIDENTIALITY. This email and any attachments are confidential and may also be privileged. If you are not the named recipient, please notify the sender immediately and do not disclose the contents to another person, use it for any purpose or store or copy the information in any medium.

All redactions are under Section 40(2) of the Freedom of Information Act, unless otherwise stated.

From:
To:
Subject: Fwd: [EXTERNAL] Fwd: Full Circle Generation. Airport Road, Belfast
Date: 29 March 2021 12:03:46
Attachments: image001.png
image002.jpg
image003.png
image004.jpg
image005.png
image006.jpg
image023.png
image024.png
image025.png
image026.png
image027.png
image028.png
image029.png
image030.png
image031.png
image032.png
image033.png
image034.png

Section 41 FCG - 05

Good afternoon

Did you find the information below useful for finalising your valuation? With the Easter break coming up, do you think you'll have a revised valuation with us before you finish up this week?

Regards,

----- Forwarded message -----

From: @gowlandscpc.com>
Date: Wed, 24 Mar 2021 at 11:45
Subject: Fwd: [EXTERNAL] Fwd: Full Circle Generation. Airport Road, Belfast
To: @finance-ni.gov.uk>

From:
To:
Subject: RE: [EXTERNAL] Fwd: Full Circle Generation. Airport Road, Belfast
Date: 12 April 2021 10:44:00
Attachments: [image002.png](#)
[image004.png](#)
[image006.png](#)
[image008.png](#)
[image010.png](#)
[image012.png](#)
[image014.png](#)
[image016.png](#)
[image018.jpg](#)
[image020.png](#)
[image022.png](#)
[image024.png](#)
[image025.png](#)
[image026.jpg](#)
[image027.png](#)
[image028.jpg](#)
[image029.png](#)
[image030.jpg](#)

Thank you for the confirmation on this.

Taking your points in turn;
The effective date has been agreed with the DV as 1/4/20.
The 7th list case will be deleted.
I have recorded you as agent/interested party on AO and you will receive a copy certificate.

Just to note, the plants address will be 7 Airport Road as Irwin Way is not an officially recognised road on 'Pointer'.

Best regards

Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel:

Web: www.finance-ni.gov.uk/lps

From: @gowlandscpc.com]
Sent: 06 April 2021 11:51
To: @finance-ni.gov.uk>
Subject: Re: [EXTERNAL] Fwd: Full Circle Generation. Airport Road, Belfast

H

Many thanks for providing your updated valuation. I appreciate you're on leave and might not pick this email up until your return, but I wanted to forward the decision to you without delay.

I can confirm has accepted your valuation of NAV **£405,000**. Please confirm the effective date is **1 April 2020**?

Can you also confirm how you intend to close the 7th List case?

Lastly, I would be grateful if you would email a copy of the valuation Certificate(s) upon completion.

Kind regards,

On Wed, 31 Mar 2021 at 11:54, @finance-ni.gov.uk> wrote:

Without prejudice.

Thank you for the attached information. As per our telephone conversation I have accepted 80% as the likely load factor and amended my valuation accordingly. All inputs to the R&E are now agreed with the exception of tenants share. I have discussed this with the DV for Belfast and our final valuation is £405,000.

I would be grateful if you could let me know if I can report the figure as agreed when you have spoken to your client.

Best regards

Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel:

Web: www.finance-ni.gov.uk/lps

From: @gowlandscpc.com]

Sent: 29 March 2021 12:03

To: @finance-ni.gov.uk>

Subject: Fwd: [EXTERNAL] Fwd: Full Circle Generation. Airport Road, Belfast

Good afternoon

Did you find the information below useful for finalising your valuation? With the Easter break coming up, do you think you'll have a revised valuation with us before you finish up this week?

Regards,

----- Forwarded message -----

From: @gowlandscpc.com>

Date: Wed, 24 Mar 2021 at 11:45

Subject: Fwd: [EXTERNAL] Fwd: Full Circle Generation. Airport Road, Belfast

To: @finance-ni.gov.uk>

Hi

Please see the attached spreadsheet and extracts from the O&M contract below.

has provided commentary below; however, in the spreadsheet, the data listed in column 4 represents the gross availability percentage, not allowing for downtime. The data in columns 13 to 18 provides for downtime. The O&M contract requires that downtime is for planned and lifecycle maintenance, as per Scope of Services Clause 7.3 Maintenance Schedule and Frequencies. You will see that by column 17, the actual operating hours reduce significantly and the average availability over the life of the contract is 80%.

I hope this helps explain the calculation of the **actual 80% availability [load factor]**.

Forgive me, as I know this goes without saying, but stressed this information is commercially sensitive and asked that you treat it in confidence.

Once you have considered this, I would be grateful if you could let me know how you wish to proceed.

Regards,

----- Forwarded message -----

From: @equitix.co.uk>

Date: Wed, 24 Mar 2021 at 10:57

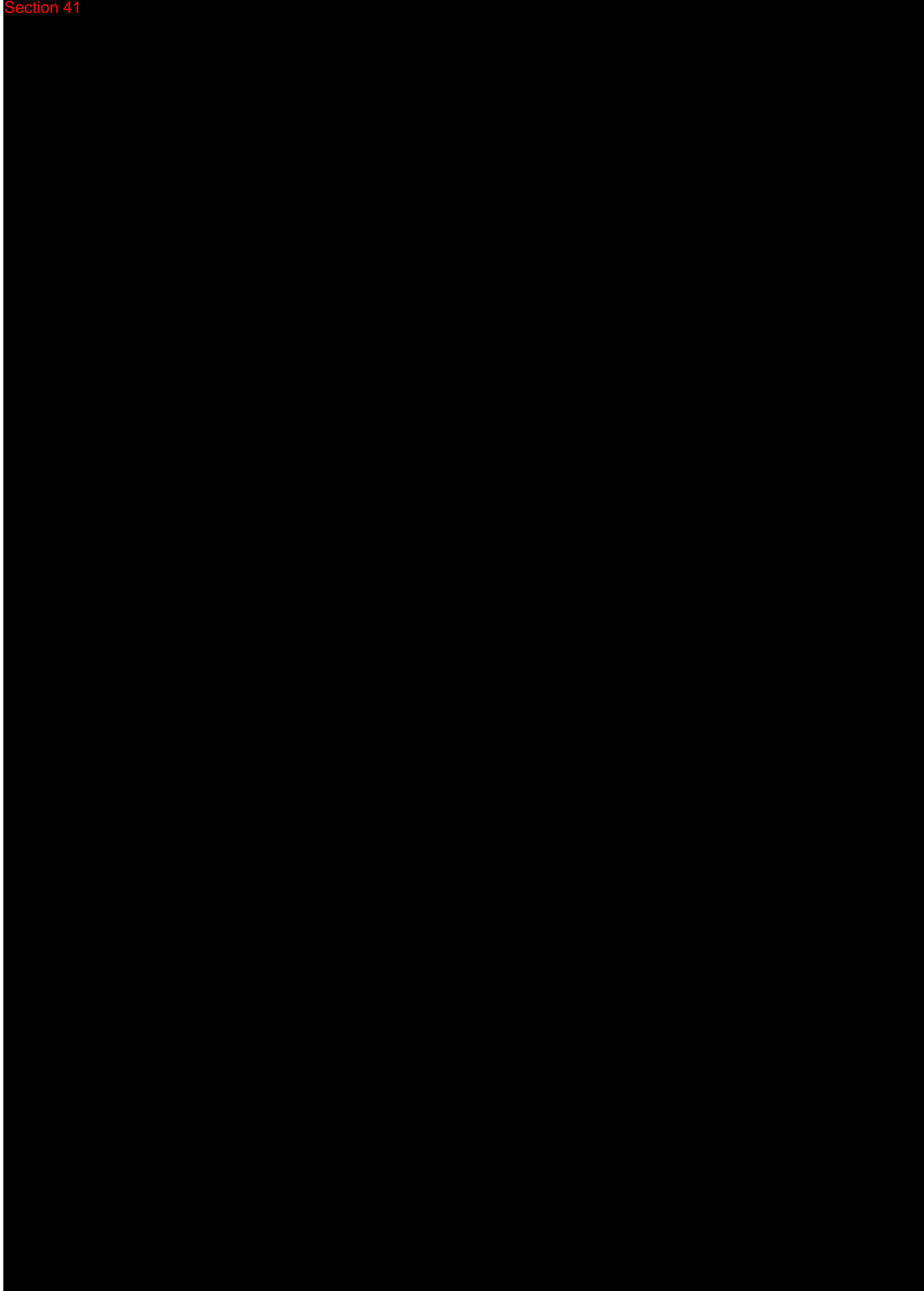
Subject: RE: [EXTERNAL] Fwd: Full Circle Generation. Airport Road, Belfast

To: @gowlandscpc.com>

Hi , as discussed, I have attached a copy of an Excel spreadsheet that calculates the Average Load Factor (Availability) over the life of the Project, this information is based on Clause 2.1, Table 1 Availability Guarantee within Schedule 4 of the O&M contract and Clause 7.3, Schedule 1 of the Contract – Maintenance Schedule and Frequencies both of which I have included below

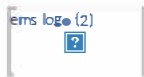
Section 41

FCG - 01



Regards

[Redacted]
Senior General Manager



Mobile: [Redacted]
email: [Redacted]@eqm.com
Suites 1L – 1O | Avondale House | Strathclyde Business Park | Bellshill | North Lanarkshire | ML4 3NJ
Registered in England and Wales 6904246

Visit our new website at www.eqmanserv.co.uk



----- Forwarded message -----
From: [Redacted] <[Redacted]@fnm.ceni.gov.uk>
Date: Tue, 23 Mar 2021 at 11:51
Subject: RE: Full Circle Generation. Airport Road, Belfast
To: [Redacted] <[Redacted]@gowlandscpc.com>

[Redacted]
Can you confirm the load factor in the O&M contract?

Regards
[Redacted]
Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

From: @gowlandscpc.com>
Sent: 23 March 2021 16:28
To:
Subject: Re: Full Circle Generation. Airport Road, Belfast

As of yet, I've not had a response from , but I'll be in touch as soon as I do.

Regards,

On Tue, 23 Mar 2021 at 11:51, @finance-ni.gov.uk> wrote:

Can you confirm the load factor in the O&M contract?

Regards

Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel:

Web: www.finance-ni.gov.uk/lps

From: @gowlandscpc.com]
Sent: 23 March 2021 09:03
To: @finance-ni.gov.uk>
Subject: Re: Full Circle Generation. Airport Road, Belfast

Thanks for your email and for providing the update. Do you think you'll be able to update your valuation and confirm it this week?

Regards,

On Mon, 22 Mar 2021 at 11:46,

[@finance-ni.gov.uk](#)> wrote:

Following on from our conversation last week. I have not received a reply from VOA as yet. I will contact you asap when I have heard something. In the meantime I had another look through my inspection notes regarding load factor. The O&M contract (17 years) was 90% going forward.

Regards

Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel:

Web: www.finance-ni.gov.uk/lps

From: [@gowlandscpc.com](#)]

Sent: 10 March 2021 12:38

To: [@finance-ni.gov.uk](#)>

Subject: Fwd: Full Circle Generation. Airport Road, Belfast

Hi [REDACTED]

How are you getting on with the power station this week, have you made any progress following on from our most recent comments?

Regards,
[REDACTED]

----- Forwarded message-----

From: [REDACTED]@gowlandscpc.com>

Date: Wed, 3 Mar 2021 at 15:06

Subject: RE: Full Circle Generation. Airport Road, Belfast

To: [REDACTED]@finance-ni.gov.uk>

[REDACTED]

I have added comments in red below. Please review and discuss further.

Regards,
[REDACTED]

Without prejudice

From: [REDACTED]@finance-ni.gov.uk>

Sent: 02 March 2021 16:20

To: [REDACTED]@gowlandscpc.com

Subject: RE: Full Circle Generation. Airport Road, Belfast

Without Prejudice.

Section 41

FCG - 02

FCG - 02

I am happy to have a meeting to discuss this if you think it would be of benefit.

Best regards

[REDACTED]

[REDACTED]

Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [REDACTED]
Mo: [REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED]@gowlandscpc.com]
Sent: 24 February 2021 10:12
To: [REDACTED]@finance-ni.gov.uk>
Subject: RE: Full Circle Generation. Airport Road, Belfast

Thanks for the update which I'll pass on to [REDACTED]

From: [REDACTED]@finance-ni.gov.uk>
Sent: 24 February 2021 09:43
To: [REDACTED]@gowlandscpc.com
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

Sorry for delay, I'm just clarifying a few things re parasitic load and OPEX with VOA. Pretty sure of my approach but Just want to check we are fully harmonised. Hope to contact you over the next few days and we can meet or video conference.

Regards

[REDACTED]

[REDACTED]
Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [REDACTED]
Mob [REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED]@gowlandscpc.com]
Sent: 24 February 2021 09:13
To: [REDACTED]@finance-ni.gov.uk>
Subject: RE: Full Circle Generation. Airport Road, Belfast

Good morning [REDACTED]

How are you getting on with the valuation, have you made any progress?

Regards,

[REDACTED]

From: [REDACTED]@finance-ni.gov.uk>
Sent: 15 February 2021 11:45
To: [REDACTED]@gowlandscpc.com
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

Thanks for the reply. I will contact you in few days when I have had a chance to look through it.

Regards

[REDACTED]

[REDACTED]
Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel [REDACTED]
Mo [REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED] [@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)
Sent: 15 February 2021 10:08
To: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

There is a new column on the attached sheet that [REDACTED] inputted his values and added some comments under the notes column. Please give me a call or drop me an email to discuss.

Regards,

[REDACTED]

Without prejudice

From: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Sent: 10 February 2021 12:42
To: [REDACTED] [@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)
Subject: RE: Full Circle Generation. Airport Road, Belfast

Without prejudice

[REDACTED]

Please find attached valuation as discussed this morning. You can let me know when it would be suitable for a further discussion/meeting.

Best regards

[REDACTED]

[REDACTED]

Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [REDACTED]

Mo [REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED] [@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)]

Sent: 03 February 2021 17:00

To: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>

Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

Details as requested below:

FCG - 03

FCG - 03

Once you've prepared your draft valuation, can you share it with me and I will pass a copy forward to [redacted] ^{eee}

Should you require any further information, please do not hesitate to ask.

Regards,

[redacted]

From: [redacted]@finance-ni.gov.uk>
Sent: 27 January 2021 12:05
To: [redacted]@gowlandscpc.com
Subject: RE: Full Circle Generation. Airport Road, Belfast

OK. Many thanks.

[redacted]

[redacted]
Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [redacted]
Mo: [redacted]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED]@gowlandscpc.com]
Sent: 27 January 2021 11:51
To: [REDACTED]@finance-ni.gov.uk>
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

I will try and have these for you for when you're back in the office next week.

If there is anything else, let me know.

From: [REDACTED]@finance-ni.gov.uk>
Sent: 27 January 2021 09:34
To: [REDACTED]@gowlandscpc.com
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

Yes a couple of things.

- I would be interested in knowing the level of TUOS (Transmission Use of System) ? Generators are normally obliged to enter into an agreement with SONI for this at the beginning of generation.
- Is ROC recycle income received and what is it?

Thanks

[REDACTED]

[REDACTED]
Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [REDACTED]
Mob [REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED] [@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)]
Sent: 27 January 2021 09:20
To: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

Thanks for coming back to me, I've relayed the message to [REDACTED] and I'll revert back to you in due course.

In the meantime, is there any other information you require to move this forward?

Regards,

From: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Sent: 26 January 2021 11:56
To: [REDACTED] [@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

Apologies for not reverting to you sooner. I still need to clarify some details from VOA.

They have told me that they have some similar gasification plants in their current list and some that will be brought into assessment quite soon. The method of valuation is R&E and in line with existing large scale Biomass plants. For large scale Biomass, rateable values are roughly £35,000 per MW.

Income is derived from electricity sales, ROC value and gate fees for the RDF. Would it be possible to let me know the average expected annual income from RDF gate fees? I would then have a full picture of expected income.

Regards

[REDACTED]

[REDACTED]

Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel [REDACTED]
Mo [REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED]@gowlandscpc.com]
Sent: 25 January 2021 10:31
To: [REDACTED]@finance-ni.gov.uk>
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED] has a board meeting later this week, is there an update you can share in advance?

Regards,

[REDACTED]

From: [REDACTED] <[REDACTED]@finance-ni.gov.uk>
Sent: 18 January 2021 11:56
To: [REDACTED] <[REDACTED]@gowlandscpc.com>
Subject: RE: Full Circle Generation. Airport Road, Belfast

Good morning [REDACTED]

I trust you are well also.

I received an email back from him just this morning. I'm afraid I would need to call him to discuss the contents and I will revert to you as soon as I can.

Regards

[REDACTED]

[REDACTED]
Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [REDACTED]
Mob [REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED]@gowlandscpc.com]

Sent: 18 January 2021 11:47

To: [REDACTED]@finance-ni.gov.uk>

Subject: FW: Full Circle Generation. Airport Road, Belfast

[REDACTED]

I hope you're well.

Where you able to reach [REDACTED] and make any progress?

Regards,

From: [REDACTED]@gowlandscpc.com>

Sent: 04 January 2021 15:31

To: [REDACTED]@finance-ni.gov.uk>

Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

Yes, we will aim to pre-agree both the valuation and ED in due course, but I will pass on your comments which I hope will settle any anxieties [REDACTED] had with the ED issue.

I look forward to speaking with you following your discussions with [REDACTED]

Regards,

From: [REDACTED]@finance-ni.gov.uk>
Sent: 04 January 2021 14:48
To: [REDACTED]@gowlandscpc.com
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

Happy new year.

I am literally just in the process of following up a pre-Christmas email to [REDACTED] in VOA. As you know I can only make recommendations to the DV and the final decision would always be hers. I would also like to agree the entire valuation/ED as one if possible. I can say that on the information [REDACTED] produced at our meeting, I would be content to recommend an ED of 1/4/20 as part of my overall recommendation.

Regards

[REDACTED]

[REDACTED]
Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [REDACTED]
Mob: [REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED]@gowlandscpc.com]
Sent: 04 January 2021 14:30
To: [REDACTED]@finance-ni.gov.uk>
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

I hope you're well, and Happy New Year to you.

Apologies for the late response, with one thing and another I didn't get back to you before taking leave for the Christmas period. On another note, have you had a response from your colleagues in England and has discussions advanced further?

Following our meeting on 24 November 2020, [REDACTED] asked me if we [you and I] had agreed on using the 1 April 2020 as the Effective Date. Is this the case or are further discussions required before we reach an agreement?

Regards,

[REDACTED]

From: [REDACTED]@finance-ni.gov.uk>
Sent: 14 December 2020 11:21
To: [REDACTED]@gowlandscpc.com
Subject: RE: Full Circle Generation. Airport Road, Belfast

Good morning [REDACTED]

I had a response from [REDACTED] recently. This is not the type of hereditament that she normally deals with and she has referred me on to their utilities team. This might possibly mean that we would not be looking at full contractors based valuation. I am awaiting a reply at the moment. I have [REDACTED]
Christmas. I will be picking up emails however and will keep you up to date with any developments.

Best Regards



Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

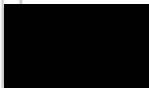
Tel: [Redacted]
Mob: [Redacted]

Web: www.finance-ni.gov.uk/lps

From: [Redacted] [@gowlandscpc.com](mailto:[Redacted]@gowlandscpc.com)
Sent: 23 November 2020 12:27
To: [Redacted] [@finance-ni.gov.uk](mailto:[Redacted]@finance-ni.gov.uk)>
Subject: RE: Full Circle Generation. Airport Road, Belfast



Yes that's the location of Irwin Way. If you can't get the equipment I'm sure FCG will be able to equip you. Let me know if you need equipment and I'll confirm with my client?



From: [Redacted] [@finance-ni.gov.uk](mailto:[Redacted]@finance-ni.gov.uk)>
Sent: 23 November 2020 12:07
To: [Redacted] [@gowlandscpc.com](mailto:[Redacted]@gowlandscpc.com)
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

I Think it's on Irwin Way with a sign at the end of the road 'Energy from Waste'. Is that correct? I am having a bit of trouble getting a hat and glasses as our office is not properly staffed at the moment. I will confirm as soon as soon as possible.

[REDACTED]

Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [REDACTED]
Mob [REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED] [@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)
Sent: 23 November 2020 10:01
To: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

You're fine for directions? When you arrive there is a temporary cabin out on the roadside, if you stop there you will be temperature checked before being directed into the car park. If you can bring safety boots/shoes, glasses, hat and gloves, FCG will provide flameproof overalls that are mandatory when on-site. Also, I'm sure it goes without saying but wear a mask as employees have to wear one when on-site.

Regards,
[REDACTED]

From: [REDACTED]@finance-ni.gov.uk>
Sent: 23 November 2020 09:30
To: [REDACTED]@gowlandscpc.com
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

I can confirm my attendance on the 24th at 11 am

[REDACTED]

Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [REDACTED]
Mo: [REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED]@gowlandscpc.com]
Sent: 20 November 2020 16:40
To: [REDACTED]@finance-ni.gov.uk>
Subject: FW: Full Circle Generation. Airport Road, Belfast

[REDACTED]

Further to my earlier email, please confirm if you can meet at the at the facility this Tuesday at 11:00?

Regards,

From: [REDACTED]@gowlandscpc.com>

Sent: 20 November 2020 10:37

To: [REDACTED]@finance-ni.gov.uk>

Subject: RE: Full Circle Generation. Airport Road, Belfast

It was good to speak with you on Wednesday. I attach a copy of the Section 41 FCG - 07 showing the general arrangement of the Plant Layout. A summary of the primary plant is:

- Exhaust stack x1
- Weighbridges x2 in the fuel delivery area
- Steelwork, gantries, ladders and stairways associated with:
 1. Line 1 Gasifier and Boiler Island
 2. Line 2 Gasifier and Boiler Island
 3. Line 3 Gasifier and Boiler Island

- Balance of Plant i.e. Standby Generators x2 [1500 & 1250 kVA], CEMs [emissions monitoring system]
- Bunded walls at Transformer 1 & 2, sprinkler tank and pump house
- 5MW & 10MW Motor Control Centre
- Steelwork, gantries, ladders and stairways associated with:
 1. 5MW & 10MW Turbine and Air Cooled Condenser

- Crane rails x 2 in the Turbine rooms and main fuel store

Following our chat, I nudged my client for an inspection date, but I've not had a response yet. I'll confirm if I can get you on-site next Monday or Tuesday, but it may be the following week. Do let me know if there is a change in your circumstances due to the new government restrictions and "work from home" message.

Regards,

From: [REDACTED]@finance-ni.gov.uk>
Sent: 10 November 2020 12:49
To: [REDACTED]@gowlandscpc.com
Subject: FW: Full Circle Generation. Airport Road, Belfast

[REDACTED]

Are you in a position to arrange an inspection as discussed?

Regards

[REDACTED]

[REDACTED]

Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [REDACTED]
Mo: [REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED]
Sent: 20 October 2020 10:20
To: [REDACTED]@gowlandscpc.com>
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

OK thanks. Generally a Monday or Tuesday suits as [REDACTED]

[REDACTED]
Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [REDACTED]
[REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED] [@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)
Sent: 19 October 2020 13:07
To: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

I'm back from a weeks leave, I'll be in touch regarding access arrangements.

[REDACTED]

From: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Sent: 12 October 2020 12:11
To: [REDACTED] [@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

Monday 19th or Tuesday 20th next week?

[REDACTED]

Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED] [@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)
Sent: 09 October 2020 15:16
To: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Cc: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

If you can provide dates you are available I will arrange access with my client.

Regards,

[REDACTED]

From: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Sent: 07 October 2020 16:05
To: [REDACTED] [@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)

Cc: [REDACTED]@finance-ni.gov.uk>
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

I am not disputing the information provided on the effective date, I am merely saying that I would not want to agree it at this stage before even having ascertained the primary purpose of the hereditament. I am assuming there would not be more than one year's financial accounts anyway.

To move forward here it think it would be very helpful to arrange a preliminary inspection to determine the use/primary purpose? A more detailed inspection could take place at a later stage if the rateable plant and machinery requires referencing for a contractors based valuation.

Regards

[REDACTED]

[REDACTED]
Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [REDACTED]
[REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED]@gowlandscpc.com]
Sent: 07 October 2020 08:05
To: [REDACTED]@finance-ni.gov.uk>
Cc: [REDACTED]@finance-ni.gov.uk>
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

Further to our recent discussions, it's been a while since we last communicated, have you made any progress on the effective date issue?

Regards,

■

From: ■ [@finance-ni.gov.uk](mailto:■@finance-ni.gov.uk)>
Sent: 09 September 2020 09:58
To: ■ [@gowlandscpc.com](mailto:■@gowlandscpc.com)
Cc: ■ [@finance-ni.gov.uk](mailto:■@finance-ni.gov.uk)>
Subject: RE: Full Circle Generation. Airport Road, Belfast

■

I am on leave until the 21st September. I will reply then.

Regards

■

Sent with BlackBerry Work
(www.blackberry.com)

From: ■ [@gowlandscpc.com](mailto:■@gowlandscpc.com)>
Date: Wednesday, 09 Sep 2020, 8:46 am
To: ■ [@finance-ni.gov.uk](mailto:■@finance-ni.gov.uk)>
Cc: ■ [@finance-ni.gov.uk](mailto:■@finance-ni.gov.uk)>
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

Let us look at this another way. You have asked for financial accounts and other information that is sensitive to the valuation date; how can I provide this information without knowing the valuation date? Perhaps you would like to agree on the effective date, and then we can see what information is required.

Regards,

[REDACTED]

From: [REDACTED] <[\[REDACTED\]@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Sent: 08 September 2020 15:08
To: [REDACTED] <[\[REDACTED\]@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)>
Cc: [REDACTED] <[\[REDACTED\]@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]

Thank you for this.

I am perfectly happy to discuss the effective date along with all other matters pertaining to the valuation when all the facts are known. I do not see that the agreement of an effective date at this stage, is a valid pre-requisite to obtaining all the information requested. When all the information required is to hand we can move forward on this. Will you now supply the information requested below?

Regards

[REDACTED]

[REDACTED]
Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate

Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [REDACTED]
[REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED] [@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)
Sent: 02 September 2020 20:10
To: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Cc: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Subject: RE: Full Circle Generation. Airport Road, Belfast

[REDACTED]


Concerning "The accreditation date is 30/3/2017? Published information would appear to show electricity being produced from that date", for your consideration I attach the "Take Over Certificate", which I hope satisfies your requirements. As contained within the document the "take over" date is 26 March 2020. As previously confirmed, the facility was on-stream on 30 March 2020. For the reason of practicality, I would propose adopting 1 April 2020 as the effective date [something agreed with your predecessor [REDACTED]].

I feel the effective date must be agreed before we move forward, so please confirm your agreement or otherwise.

Regards,

[REDACTED]

From: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Sent: 18 August 2020 15:03
To: [REDACTED] [@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)
Cc: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Subject: Full Circle Generation. Airport Road, Belfast



I left a message on your mobile which hopefully you will have received. Meantime these would be the issue that I would be keen to discuss with you.

In order to determine a method of valuation I would need some detail further than that already supplied. I have had some discussions with VOA who have valued a number of RDF processing/generation operations and it would be our intention to harmonise directly with the UK approach.

The particular areas I am seeking some clarity on are as follows:

Electricity Generation

What is the current ROC entitlement per Mw?

What Load factors are achieved?

Are copies of financial accounts available?

Can you provide details of PPA's with Bombardier and NIE? Including electricity selling price?

The accreditation date is 30/3/2017? Published information would appear to show electricity being produced from that date

Waste Processing

What is the composition of the Feedstock/RDF?

What is the mt. processing capacity p.a.

What gate fees/tariffs are payable for the acceptance of Feedstock/RDF?

Where is feedstock/RDF obtained? Are there contracts with local councils, private operators etc.?

What is the normal mode of operation for this side of the business. Is feedstock delivered or collected etc.?

Details of any contracts for the disposal of residuals such as Fly Ash and Bottom Ash?

Survey

Can you provide an up to date survey?

Have you compiled a schedule of rateable plant and machinery?

Can you give me brief summary of the basic structure of the plant at this stage e.g. no. of energy trains, steam turbines etc.?

My understanding is that total project cost was £107m?

I look forward to hearing from you.

Regards

[REDACTED]

[REDACTED]
Rating & Client Services Delivery-Val Belfast
Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [REDACTED]
[REDACTED]

Web: www.finance-ni.gov.uk/lps

From: [REDACTED] [\[REDACTED\]@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)

Sent: 04 August 2020 16:38

To: [REDACTED] [\[REDACTED\]@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>

Subject: RE: Power Station

[REDACTED]

Comments in red below.

Regards,

[REDACTED]

From: [REDACTED]@finance-ni.gov.uk>
Sent: 04 August 2020 16:11
To: [REDACTED]@gowlandscpc.com
Cc: [REDACTED]@finance-ni.gov.uk>
Subject: RE: Power Station

[REDACTED]

Thank you for your recent email on this. I can confirm that I have now taken over from [REDACTED] on this case.

As this is the first gasification plant to be valued in NI, I am currently in contact with colleagues in VOA in order to harmonise our approach with the remainder of the UK.

In the meantime perhaps you could confirm the following:

- The name of the rateable occupier is presumably Full Circle Energy? **Full Circle Generation Ltd.**
- This is a 7th list valuation case. The accreditation date is 30/3/2017 and this would normally be the effective date for valuation. There would therefore need to be a 7th and 8th list valuation. **The use of a date in 2017 appears incorrect, with the facility coming on-stream on 30/03/2020 it is practicable to use 1 April 2020 as the effective date.**
- Can I confirm installed capacity is 14.85MW? **Confirmed.**

Hi [REDACTED]

I hope you're safe and well at this time?

I have taken instructions from Full Circle Generation (FCG) concerning business online and operational; therefore, it would be beneficial to bring it into the 8th

Can you give me a call to discuss the next steps?

Kind regards,

[REDACTED]

[REDACTED]
Managing Director
Gowlands

From: [REDACTED] [@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)
Sent: 25 July 2020 10:08
To: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Subject: RE: Power Station

[REDACTED]

Please see my comments in red below.

Regards,

[REDACTED]

From: [REDACTED] [@finance-ni.gov.uk](mailto:[REDACTED]@finance-ni.gov.uk)>
Sent: 25 June 2020 16:18
To: [REDACTED] [@gowlandscpc.com](mailto:[REDACTED]@gowlandscpc.com)
Subject: Power Station

Hello [REDACTED]

Normally this type of property is valued on a Receipt and Expenditure basis based on the accounts, however as it appears from our previous conversation that the plant has only recently begun to operate and accounts may not be available. In the case of new ventures where trading accounts do not exist, we refer to the accounts of similar ventures, or to the business plan prepared for the new occupier.

Can you provide the following information:

FCG - 04

Look forward to hearing from you in due course.

[REDACTED]
Rating & Client Services Delivery-Val Belfast

Valuation Services Directorate
Land & Property Services
Department of Finance
Lanyon Plaza
7 Lanyon Place
Belfast, BT1 3LP

Tel: [REDACTED]

Web: www.finance-ni.gov.uk/lps

LAWFULNESS, FAIRNESS AND TRANSPARENCY TEST

Application of FOI exemption Section 40(2)

DOF/2024-0164

A Lawfulness, Fairness and Transparency Test must be carried out by the Department of Finance when considering disclosure of third-party personal data which falls within the scope of an FOI or EIR request.

FOI / EIR request

Copies of any paperwork and valuations that were submitted and confirm if possible who it was that submitted all of the items, in regards to Full Circle Generation revaluations.

Consideration of the personal data falling within the scope of the request

Guidance from the Information Commissioner's office states that personal data only includes information relating to natural persons who:

- can be identified or who are identifiable, directly from the information in question; or
- who can be indirectly identified from that information in combination with other information.

Description of personal data/issue(s) under consideration:

LPS Staff & third-party names/details.

Lawfulness

Do either of the two lawful basis below, which allow for the disclosure of personal data, apply? **No**

- Consent:** This applies when the data subject(s) clear consent exists, allowing the department to disclose personal data falling within the scope of this request.
- Legitimate interests:** This applies when disclosure is necessary for the department's legitimate interests or the legitimate interests of a third party that overrides the data subject(s) rights and freedoms, particularly their right to privacy.

Conclusion

Having considered all the information contained within the Lawfulness, Fairness and Transparency Test, the department has established that, on balance, there is no lawful basis for the disclosure of third-party personal data falling within the scope of the request (of which the requester is not the data subject).