



CASE STUDY - RATING AUDIT

Brighton i360

The Brighton i360 is an iconic 162-metre moving observation tower located on the Brighton seafront, East Sussex. Since opening in August 2016, it has offered visitors spectacular 360-degree views across the city, the South Downs and the English Channel from its enclosed glass viewing pod. Dunlop Heywood was appointed to deliver a rating audit for the Brighton i360, with the objective of reviewing historic business rates liabilities and identifying opportunities for financial savings.

Our specialist rating audit team carried out a forensic analysis of historic billing records to highlight inaccuracies and overpayments.

This work required direct engagement with the Billing Authority to correct issues including:

- Rate liability miscalculations
- Misinterpretations of legislation or regulations

The complexity of business rates calculations means such errors are not uncommon. By applying our deep expertise in rating law, case law, and billing systems, we were able to uncover and correct mistakes that would otherwise have gone unnoticed

Key achievements are:

- **£200,000+ in Savings:** Significant overpayments identified and recovered.
- **Efficient & Targeted Approach:** Over 90% of our rating audit cases result in savings, with most concluded in a matter of weeks.
- **Expert Knowledge:** Our fully trained analysts bring unmatched experience in identifying and correcting business rates errors.

Conclusion

Through our forensic rating audit, Dunlop Heywood was able to deliver more than £200,000 in savings for the Brighton i360.

This case study demonstrates the value of combining specialist expertise with a non-speculative, efficient approach to uncover hidden financial benefits for clients in the leisure and tourism sector.