



To: Finance and Resources Policy Board

On: 26 August 2015

Report by: Director of Finance and Resources

Heading: Revenues Collection Statement

1. **Summary**

- 1.1 The report details the collection performance as at 28th July 2015 for Council Tax and Non Domestic Rates. It also gives details of the total sums collected for the last year.
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2. **Recommendations**

- 2.1 It is recommended that the Board consider the content of the enclosed collection statement.
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3. **Background**

3.1 **Council Tax**

3.1.1 The billable sum for 2014/15 is £81,218,170

3.1.2 The Council Tax Reduction awarded is £12,834,117 amounting to 15.80% of the billable sum, which is 0.95% less than at the same point last year.

- 3.1.3 The sums collected to date for 2015/16 amount to £28,424,923 which is 41.57% of the billable sum. This is a slight increase in cash collection as a proportion of net charges billed of 0.15% compared with the same position for 2014/15.

3.2 **Non Domestic Rates**

- 3.2.1 The Non Domestic Rates (NDR) charges billed for 2015/16 amount to £114,406,880.
- 3.2.2 The cash receipts to date amount to £23,304,277 which is 24.56% of the sums billed. This represents a decrease of -4.62% in cash collected compared to the same position during 2014/15.
- 3.2.3 The decrease in the percentage of cash collected is largely due to two large accounts, where payments of almost £4 Million were received at an earlier point last year. Since 28th July 2015 one of these payments has now been received and the other due imminently. The Service continues to track NDR receipts closely. Where appropriate and in line with the recovery process the Service will proactively target businesses for payment.

Implications of the Report

1. **Financial** – The level of collection of Local Taxation continues to provide funding for the delivery of Council services throughout Renfrewshire.
2. **HR & Organisational Development** - None
3. **Community Planning** –

Empowering our Communities – The collection of Local taxes through electronic payments (e.g. Direct Debit, Website and Telephone) is increasing and provides an extensive range of payment opportunities for the public.

Jobs and the Economy – An efficient and effective billing and administrative process is vital in ensuring the recovery of income to the council in order to support the provision of local services.
4. **Legal** – None
5. **Property/Assets** – None
6. **Information Technology** - None
7. **Equality & Human Rights** - None
8. **Health & Safety** None
9. **Procurement** – None
10. **Risk** - None
11. **Privacy Impact** – None

Appendix 1

RENFREWSHIRE COUNCIL

REVENUES COLLECTION STATEMENT AS AT 28TH July 2015

COUNCIL TAX		
	2014/15	2015/16
	£m	£m
Projected Yield	77.358	77.434
Gross Charges	79.973	81.218
Less rebates	13.140	12.834
Net Charges Billed	<u>66.833</u>	<u>68.384</u>
Cash Collected	63.471	28.425
Rebate Grant	13.140	12.834
	<u>76.611</u>	<u>41.259</u>
Cash collected as % of Net Charges	94.97%	41.57%
Income as % of Projected Yield	99.03%	53.28%

NON DOMESTIC RATES		
	2014/15	2015/16
	£m	£m
Projected Yield	90.530	92.973
Gross Charges	112.082	114.406
Less reliefs	19.704	19.536
Net Charges Billed	<u>92.378</u>	<u>94.87</u>
Cash Collected	90.495	23.304
Cash collected as % of Net Charges	97.96%	24.56%
Cash collected as % of Projected Yield	99.96%	25.07%