



To: Finance and Resources Policy Board

On: 16 March 2016

Report by: Director of Finance and Resources

Heading: Revenues Collection Statement

1. Summary

- 1.1 The report details the collection performance as at 28th January 2016 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 note the content of this report.
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3. Background

3.1 Council Tax

3.1.1 The billable sum for 2015/16 is £68,328,935

3.1.2 The Council Tax Reduction awarded is £12,583,651 amounting to 15.55% of the billable sum, which is 0.91% less than at the same point last year.

3.1.3 The sums collected to date for 2015/16 amount to £63,374,342 which is 92.75% of the billable sum. This is a decrease in cash collection as a

proportion of net charges billed of 0.14% compared with the same position for 2014/15.

- 3.1.4 The decrease in cash collected is attributable to the lower proportion of Council Tax Reduction awarded (detailed in section 3.1.2 above) The Service is proactively reviewing accounts and encouraging take up to ensure that customers who may be entitled are supported to make an application.

3.2 **Non Domestic Rates**

- 3.2.1 The Non Domestic Rates (NDR) charges billed for 2015/16 amount to £94,228,435.
- 3.2.2 The cash receipts to date amount to £84,561,353 which is 89.74% of the sums billed. This is a decrease in cash collection as a proportion of net charges billed of 0.35% compared with the same position for 2014/15.
- 3.2.3 The decrease in the percentage of cash collected is largely due to two large accounts, where payments were received at an earlier point last year. Since 28th January 2016 one of these payments has now been received and the other due imminently. The Service continues to track NDR receipts closely and where appropriate, and in line with the recovery process, the Service is proactively targeting 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

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Appendix 1

RENFREWSHIRE COUNCIL

REVENUES COLLECTION STATEMENT AS AT 28TH January 2016

COUNCIL TAX		
	2014/15	2015/16
	£m	£m
Projected Yield	77.358	77.434
Gross Charges	79.872	80.913
Less rebates	13.078	12.584
Net Charges Billed	<u>66.794</u>	<u>68.329</u>
Cash Collected	63.79	63.374
Rebate Grant	13.078	12.584
	<u>76.868</u>	<u>75.958</u>
Cash collected as % of Net Charges	95.50%	92.75%
Income as % of Projected Yield	99.37%	98.09%

NON DOMESTIC RATES		
	2014/15	2015/16
	£m	£m
Projected Yield	90.758	92.344
Gross Charges	112.106	114.528
Less reliefs	19.495	20.299
Net Charges Billed	<u>92.611</u>	<u>94.228</u>
Cash Collected	90.961	84.561
Cash collected as % of Net Charges	98.22%	89.74%
Cash collected as % of Projected Yield	100.22%	91.57%