



To: Finance and Resources Policy Board

On: 13 May 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 March 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 £80,085,864.

3.1.2 The Council Tax Reduction awarded is £13,191,093 amounting to 16.47% of the billable sum, which is 0.85% less than at the same point last year.

- 3.1.3 The sums collected to date for 2014/15 amount to £63,198,803 which is 94.47% of the billable sum. This is a slight decrease in cash collection as a proportion of net charges billed of 0.17% compared with the same position for 2013/14.

3.2 **Non Domestic Rates**

- 3.2.1 The Non Domestic Rates (NDR) charges billed for 2014/15 amount to £111,915,903.
- 3.2.2 The cash receipts to date amount to £89,885,915 which is 97.31% of the sums billed. This represents a decrease of 0.09% in cash collected compared to the same position during 2013/14.
- 3.2.3 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

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Appendix 1

COUNCIL TAX		
	2013/14	2014/15
	£m	£m
Projected Yield	76.881	77.358
Gross Charges	79.117	80.085
Less rebates	13.636	13.191
Net Charges Billed	<u>65.481</u>	<u>66.894</u>
Cash Collected	62.702	63.198
Rebate Grant	13.636	13.191
	<u>76.338</u>	<u>76.389</u>
Cash collected as % of Net Charges	95.76%	94.47%
Income as % of Projected Yield	99.29%	98.75%

NON DOMESTIC RATES		
	2013/14	2014/15
	£m	£m
Projected Yield	88.549	91.187
Gross Charges	108.339	111.915
Less reliefs	19.427	19.546
Net Charges Billed	<u>88.912</u>	<u>92.369</u>
Cash Collected	87.668	89.886
Cash collected as % of Net Charges	98.60%	97.31%
Cash collected as % of Projected Yield	99.01%	98.57%