



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 March 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 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 2015/16 is £68,135,925

3.1.2 The Council Tax Reduction awarded is £12,622,127 amounting to 15.63% of the billable sum, which is 0.84% less than at the same point last year.

- 3.1.3 The sums collected to date for 2015/16 amount to £64.465.008 which is 94.61% of the billable sum. This is an increase in cash collection as a proportion of net charges billed of 0.14% 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 £94,071,699.
- 3.2.2 The cash receipts to date amount to £90,898,765 which is 96.63% of the sums billed. This is a decrease in cash collection as a proportion of net charges billed of 0.68% compared with the same position for 2014/15.
- 3.2.3 The decrease in cash collection is in part attributable to 2 large accounts with significant backdated bills; revenue is now being anticipated in 2016/17. In addition, a further large account remained outstanding at the year end as the company had gone administration.
- 3.2.4 The Service tracks 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

RENFREWSHIRE COUNCIL

REVENUES COLLECTION STATEMENT AS AT 28TH March 2016

COUNCIL TAX		
	2014/15	2015/16
	£m	£m
Projected Yield	77.358	77.434
Gross Charges	79.844	80.758
Less rebates	13.074	12.622
Net Charges Billed	<u>66.770</u>	<u>68.136</u>
Cash Collected	63.860	64.465
Rebate Grant	13.074	12.622
	<u>76.934</u>	<u>77.087</u>
Cash collected as % of Net Charges	95.64%	94.61%
Income as % of Projected Yield	99.45%	99.55%

NON DOMESTIC RATES		
	2014/15	2015/16
	£m	£m
Projected Yield	90.610	92.190
Gross Charges	112.052	114.621
Less reliefs	19.592	20.549
Net Charges Billed	<u>92.460</u>	<u>94.072</u>
Cash Collected	90.919	90.899
Cash collected as % of Net Charges	98.33%	96.63%
Cash collected as % of Projected Yield	100.34%	98.60%