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**To:** Finance and Resources Policy Board

**On:** 11 November 2015

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**Report by:** Director of Finance and Resources

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**Heading:** Revenues Collection Statement

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1. **Summary**

- 1.1 The report details the collection performance as at 28<sup>th</sup> September 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 note 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 £81,191,103

3.1.2 The Council Tax Reduction awarded is £12,745,581 amounting to 15.70% of the billable sum, which is 0.97% less than at the same point last year.

3.1.3 The sums collected to date for 2015/16 amount to £40,986,935 which is 59.88% of the billable sum. This is a decrease in cash collection as a proportion of net charges billed of 0.31% compared with the same position for 2014/15.

3.1.4 There has been an increase in the number of new build properties compared with the same period last year. It is anticipated that the collection rate position will improve over the second half of the year as instalments for the new properties billed accumulate.

## **3.2 Non Domestic Rates**

3.2.1 The Non Domestic Rates (NDR) charges billed for 2015/16 amount to £94,753,292.

3.2.2 The cash receipts to date amount to £53,045,797 which is 55.98% of the sums billed. This represents a decrease of 0.68% in cash collected compared to the same position during 2014/15.

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.

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## 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 28<sup>TH</sup> September 2015

COUNCIL TAX		
	2014/15 £m	2015/16 £m
Projected Yield	77.358	77.434
Gross Charges	79.889	81.191
Less rebates	13.113	12.746
Net Charges Billed	<u>66.776</u>	<u>68.445</u>
Cash Collected	63.587	40.987
Rebate Grant	13.113	12.746
	<u>76.700</u>	<u>53.733</u>
Cash collected as % of Net Charges	95.22%	59.88%
Income as % of Projected Yield	99.15%	69.39%

NON DOMESTIC RATES		
	2014/15 £m	2015/16 £m
Projected Yield	90.640	92.858
Gross Charges	112.076	114.545
Less reliefs	19.586	19.792
Net Charges Billed	<u>92.490</u>	<u>94.753</u>
Cash Collected	90.623	53.046
Cash collected as % of Net Charges	97.98%	55.98%
Cash collected as % of Projected Yield	99.98%	57.13%