

**COLLECTION FUND REVENUE ACCOUNT  
FOR YEAR ENDED 31ST MARCH 2019**

	Current Budget 2018/19 £M	Forecast 2018/19 £M	Variance Adverse / (Favourable) 2018/19 £M
<b>Council Tax</b>			
<b>Income</b>			
Income from Council Tax Payers	(114.13)	(113.95)	0.18
Transfers (to)/from the General Fund:			
Hardship Relief	(0.20)	(0.20)	0.00
Local Council Tax Discount	0.00	0.00	0.00
	<b>(114.33)</b>	<b>(114.15)</b>	<b>0.18</b>
<u>Contributions towards Previous Years C.Tax (Surplus )/Deficit:</u>			
Southampton City Council	0.00	0.00	0.00
Hampshire Police	0.00	0.00	0.00
Hampshire Fire & Rescue	0.00	0.00	0.00
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Council Tax Income</b>	<b>(114.33)</b>	<b>(114.15)</b>	<b>0.18</b>
<b>Expenditure</b>			
Precepts:			
Southampton City Council	95.93	95.93	0.00
Hampshire Police	11.42	11.42	0.00
Hampshire Fire & Rescue	4.23	4.23	0.00
	<b>111.58</b>	<b>111.58</b>	<b>0.00</b>
Bad and Doubtful Debts:			
Write-offs	2.75	1.01	(1.74)
Provisions	0.00	0.79	0.79
	<b>2.75</b>	<b>1.80</b>	<b>(0.95)</b>
<b>Total Council Tax Expenditure</b>	<b>114.33</b>	<b>113.38</b>	<b>(0.95)</b>
<b>Council Tax Deficit/(Surplus) for the Year</b>	<b>0.00</b>	<b>(0.77)</b>	<b>(0.77)</b>
Council Tax Deficit/(Surplus) Brought Forward	0.00	(2.39)	(2.39)
<b>Council Tax Deficit/(Surplus) Carried Forward</b>	<b>0.00</b>	<b>(3.16)</b>	<b>(3.16)</b>
<b>Business Rates</b>			
<b>Income</b>			
Income from Collectable Business Rates	(115.45)	(113.40)	2.04
<u>Contributions towards Previous Years NDR (Surplus )/Deficit:</u>			
Southampton City Council	0.70	0.70	0.00
DCLG	0.72	0.72	0.00
Hampshire Fire & Rescue	0.01	0.01	0.00
	<b>1.44</b>	<b>1.44</b>	<b>0.00</b>
<b>Total Business Rates Income</b>	<b>(114.01)</b>	<b>(111.97)</b>	<b>2.04</b>
<b>Expenditure</b>			
Payment to MHCLG - Transitional Arrangements	2.02	2.00	(0.03)
Payment to MHCLG - Business Rates Retention	0.00	0.00	0.00
SCC Business Rates Retention	104.32	104.32	0.00
Hampshire Fire & Rescue Precept	1.05	1.05	0.00
Interest on Overpayments	0.00	0.00	0.00
Cost of Collection	0.31	0.31	0.00
	<b>107.71</b>	<b>107.68</b>	<b>(0.03)</b>
Bad and Doubtful Debts:			
Write Offs	2.31	0.76	(1.55)
Provisions	0.00	1.78	1.78
Appeals Provisions	5.43	2.24	(3.18)
	<b>7.74</b>	<b>4.78</b>	<b>(2.96)</b>
<b>Total Business Rates Expenditure</b>	<b>115.45</b>	<b>112.46</b>	<b>(2.99)</b>
<b>Business Rates Deficit/(Surplus) for the Year</b>	<b>1.44</b>	<b>0.49</b>	<b>(0.95)</b>
Business Rates Deficit/(Surplus) Brought Forward	(1.44)	(3.54)	(2.11)
<b>Business Rates Deficit/(Surplus) Carried Forward</b>	<b>0.00</b>	<b>(3.05)</b>	<b>(3.05)</b>
<b>Total Collection Fund (Surplus)/Deficit</b>	<b>0.00</b>	<b>(6.21)</b>	<b>(6.21)</b>
<b>Council Tax (Surplus)/Deficit</b>			
Contribution (to)/ from SCC		(2.72)	
Contribution (to)/ from HPA		(0.32)	
Contribution (to)/ from F&RS		(0.12)	
Council Tax Collection Fund Balance c/f		<u>(3.16)</u>	
<b>NDR (Surplus)/Deficit</b>			
Contribution (to)/ from SCC		(1.25)	
Contribution (to)/ from DCLG		(1.77)	
Contribution (to)/ from HF&R		(0.03)	
NDR Collection Fund Balance c/f		<u>(3.05)</u>	
<b>Additional SCC Surplus</b>		<u>(3.97)</u>	