

**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
Council Tax			
Income			
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
	(114.33)	(114.15)	0.18
<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
	0.00	0.00	0.00
Total Council Tax Income	(114.33)	(114.15)	0.18
Expenditure			
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
	111.58	111.58	0.00
Bad and Doubtful Debts:			
Write-offs	2.75	1.01	(1.74)
Provisions	0.00	0.79	0.79
	2.75	1.80	(0.95)
Total Council Tax Expenditure	114.33	113.38	(0.95)
Council Tax Deficit/(Surplus) for the Year	0.00	(0.77)	(0.77)
Council Tax Deficit/(Surplus) Brought Forward	0.00	(2.39)	(2.39)
Council Tax Deficit/(Surplus) Carried Forward	0.00	(3.16)	(3.16)
Business Rates			
Income			
Income from Collectable Business Rates	(115.45)	(112.40)	3.05
<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
	1.44	1.44	0.00
Total Business Rates Income	(114.01)	(110.96)	3.05
Expenditure			
Payment to MHCLG - Transitional Arrangements	2.02	1.97	(0.05)
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
	107.71	107.66	(0.05)
Bad and Doubtful Debts:			
Write Offs	2.31	0.76	(1.55)
Provisions	0.00	1.14	1.14
Appeals Provisions	5.43	1.31	(4.12)
	7.74	3.21	(4.53)
Total Business Rates Expenditure	115.45	110.86	(4.58)
Business Rates Deficit/(Surplus) for the Year	1.44	(0.10)	(1.53)
Business Rates Deficit/(Surplus) Brought Forward	(1.44)	(3.54)	(2.11)
Business Rates Deficit/(Surplus) Carried Forward	0.00	(3.64)	(3.64)
Total Collection Fund (Surplus)/Deficit	0.00	(6.80)	(6.80)
Council Tax (Surplus)/Deficit			
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>	
NDR (Surplus)/Deficit			
Contribution (to)/ from SCC		(1.83)	
Contribution (to)/ from DCLG		(1.77)	
Contribution (to)/ from HF&R		(0.04)	
NDR Collection Fund Balance c/f		<u>(3.64)</u>	
Additional SCC Surplus		<u>(4.55)</u>	