

**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)	(113.46)	0.67
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)	(113.66)	0.67
Contributions towards Previous Years C.Tax (Surplus)/Deficit:			
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)	(113.66)	0.67
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	1.06	1.06
	2.75	2.07	(0.67)
Total Council Tax Expenditure	114.33	113.66	(0.67)
Council Tax Deficit/(Surplus) for the Year	0.00	0.00	0.00
Council Tax Deficit/(Surplus) Brought Forward	0.00	(2.39)	(2.39)
Council Tax Deficit/(Surplus) Carried Forward	0.00	(2.39)	(2.39)
Business Rates			
Income			
Income from Collectable Business Rates	(115.45)	(111.77)	3.67
Contributions towards Previous Years NDR (Surplus)/Deficit:			
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)	(110.34)	3.67
Expenditure			
Payment to MHCLG - Transitional Arrangements	2.02	1.87	(0.16)
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	107.55	(0.16)
Bad and Doubtful Debts:			
Write Offs	2.31	4.03	1.72
Provisions	0.00	(1.24)	(1.24)
Appeals Provisions	5.43	0.43	(4.99)
	7.74	3.23	(4.51)
Total Business Rates Expenditure	115.45	110.78	(4.66)
Business Rates Deficit/(Surplus) for the Year	1.44	0.44	(0.99)
Business Rates Deficit/(Surplus) Brought Forward	(1.44)	(3.54)	(2.11)
Business Rates Deficit/(Surplus) Carried Forward	0.00	(3.10)	(3.10)
Total Collection Fund (Surplus)/Deficit	0.00	(5.48)	(5.48)
Council Tax (Surplus)/Deficit			
Contribution (to)/ from SCC		(2.05)	
Contribution (to)/ from HPA		(0.24)	
Contribution (to)/ from F&RS		(0.09)	
Council Tax Collection Fund Balance c/f		<u>(2.39)</u>	
NDR (Surplus)/Deficit			
Contribution (to)/ from SCC		(1.30)	
Contribution (to)/ from DCLG		(1.77)	
Contribution (to)/ from HF&R		(0.03)	
NDR Collection Fund Balance c/f		<u>(3.10)</u>	
Additional SCC Surplus		<u>(3.35)</u>	