

Decision Pathway – Report Template



PURPOSE: Key decision

MEETING: Cabinet

DATE: 04 December 2018

TITLE	Collection Fund Surplus/Deficit 2018/19		
Ward(s)	City Wide		
Author: Denise Murray	Job title: Director of Finance		
Cabinet lead: Cllr Craig Cheney	Executive Director lead: Mike Jackson		
Proposal origin: BCC Staff			
Decision maker: Cabinet Member			
Decision forum: Cabinet			
Purpose of Report To recommend the estimated Collection Fund surplus / deficit as at 31st March 2019 for determination by Full Council			
<p>Evidence Base: The Local Government Finance Act 1992(as amended) requires the Council to determine the estimated surplus or deficit on the Collection Fund in respect of Council Tax by 15 January. This will enable the precepting authorities (the Police and Crime Commissioner for Avon and Somerset and Avon Fire and Rescue) to take into account their share of any surplus before finalising their precepts for 2019/20.</p> <p>Similarly, following the introduction of the Business Rates Retention Scheme from April 2013, in accordance with the Non-Domestic Rating (Rates Retention) Regulations 2013, the Council must determine the estimated surplus or deficit on the Collection Fund in respect of Business Rates prior to 31 January 2019.</p>			
Cabinet Member / Officer Recommendations: The recommendation to Cabinet is			
<ol style="list-style-type: none"> 1. That an estimated surplus at 31 March 2019 on the Council Tax element of the Collection Fund of £2.1m be declared for 2018/19 and shared between this Council, the Police and Crime Commissioner for Avon and Somerset and the Avon Fire and Rescue Service in proportion to their 2018/19 precepts on the Collection Fund. 2. That an estimated surplus at 31 March 2019 on the Non-Domestic Rates (NDR) element of the Collection Fund of £62k be declared for 2018/19 and shared between this Council, Avon Fire and Rescue Service and the West of England Combined Authority (WECA) in proportion to the appropriate year demands (For 2018/19: Bristol 94%, WECA 4%, Avon Fire and Rescue Service 1%). There is also an adjusting figure due to the Secretary of State of £744k. 			
Corporate Strategy alignment: N/A			
City Benefits: N/A			
Consultation Details: N/A			

Revenue Cost	£ Nil	Source of Revenue Funding	General Fund
Capital Cost	£ Nil	Source of Capital Funding	N/A
One off cost <input type="checkbox"/>	Ongoing cost <input type="checkbox"/>	Saving Proposal <input type="checkbox"/>	Income generation proposal <input type="checkbox"/>

Required information to be completed by Financial/Legal/ICT/ HR partners:

1. Finance Advice: The Bristol share of the estimated surplus on the Collection Fund for 2018/19 is £892k. This contributes to the resources available to the fund the revenue budget in 2019/20 due to be considered by Full Council on 19 February 2019.

Finance Business Partner: Tony Whitlock 12/10/18

2. Legal Advice: This report enables the Council to comply with the requirements of the Local Government Finance Act 1992(as amended), to determine the estimated surplus or deficit on the Collection Fund in respect of Council Tax prior to 15 January. This is so that the precepting authorities (the Police and Crime Commissioner for Avon and Somerset and Avon Fire and Rescue) can take into account their share of any surplus before finalising their precepts for 2019/20.

The report also enables the Council to comply with the requirements of the Non-Domestic Rating (Rates Retention) Regulations 2013, to determine the estimated surplus or deficit on the Collection Fund in respect of Business Rates prior to 31 January.

Legal Team Leader: Nancy Rollason 25/10/18

3. Implications on IT: There are no IT implications arising

IT Team Leader: Ian Gale 25/10/18

4. HR Advice: No HR implications

HR Partner: James Brereton 25/10/18

EDM Sign-off	Mike Jackson	17/10/18
Cabinet Member sign-off	Cllr Craig Cheney	29/10/18
CLB Sign-off	Mike Jackson	30/10/18
For Key Decisions - Mayor's Office sign-off	Mayor	29/10/18

Appendix A – Further essential background / detail on the proposal	YES
Appendix B – Details of consultation carried out - internal and external	YES
Appendix C – Summary of any engagement with scrutiny	NO
Appendix D – Risk assessment	NO
Appendix E – Equalities screening / impact assessment of	NO
Appendix F – Eco-impact screening/ impact assessment of proposal	NO
Appendix G – Financial Advice	NO
Appendix H – Legal Advice	NO
Appendix I – Combined Background papers	N/A
Appendix J – Exempt Information	NO
Appendix K – HR advice	NO
Appendix L – ICT	NO