

Decision Pathway – Report Template



PURPOSE: Key decision

MEETING: Resources Scrutiny

DATE: 31 October 2019

TITLE	Collection Fund Surplus/Deficit 2019/20		
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			
Timescales: Resources EDM x Oct 2019 Cabinet Member briefing 28 Oct 2019 Resources Scrutiny 31 Oct 2019 Mayor's Office sign-off 31 October 2019 Cabinet 3 Dec 2019			
Purpose of Report:			
<ol style="list-style-type: none"> To recommend the estimated Collection Fund surplus / deficit as at 31st March 2020 for determination by Full Council. 			
Evidence Base:			
<ol style="list-style-type: none"> 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 2020/21. 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 2020. 			
Cabinet Member / Officer Recommendations:			
<ol style="list-style-type: none"> That an estimated surplus at 31 March 2020 on the Council Tax element of the Collection Fund of £43k be declared for 2019/20 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 2019/20 precepts on the Collection Fund. That an estimated deficit at 31 March 2020 on the Non-Domestic Rates (NDR) element of the Collection Fund of £1.780m be declared for 2019/20 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 2019/20: Bristol 94%, WECA 4%, Avon Fire and Rescue Service 1%). Note that £1.3m relates to prior year deficits contained within the Collection Fund account. 			
Corporate Strategy alignment: N/A			
City Benefits: N/A			
Consultation Details: N/A			

Background Documents: CTB (October 2019) attached

Revenue Cost	£1.636m	Source of Revenue Funding	General Fund
Capital Cost	£ Nil	Source of Capital Funding	N/A.
One off cost <input checked="" 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 deficit on the Collection Fund for 2019/20 is £1.636m. This impacts on the resources available to the fund the revenue budget in 2020/21 due to be considered by Full Council on 25 February 2020.

Finance Business Partner: Tony Whitlock 17/10/19

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 2020/21.

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: *Legal Team Leaders to enter their name to confirm they have provided comments on the full and final report and the date.*

3. Implications on IT: *Section to be completed by IT team leader **ONLY**. Please contact, simon.oliver@bristol.gov.uk Additional information can be added in **Appendix L**.*

IT Team Leader: *IT Team Leaders to enter their name to confirm they have provided comments on the full and final report and the date.*

4. HR Advice: *Section to be completed by the HR partner **ONLY**. If there are none, this must be stated by the HR partner. Additional information can be added in **Appendix H** or **Appendix K**.*

HR Partner: *HR Partner to enter their name to confirm they have provided comments on the full and final report and the date.*

5. Reputational narrative: *Please contact public.relations@bristol.gov.uk for their comments, and copy/paste the email text in this section.*

PR officer: *PR officer to enter their name to confirm they have provided comments on the full and final report and the date.*

EDM Sign-off	Mike Jackson	October 2019
Cabinet Member sign-off	Cllr Craig Cheney	28 October 2019
For Key Decisions - Mayor's Office sign-off	Mayor	31 October 2019

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	NO
Appendix E – Equalities screening / impact assessment of proposal	NO
Appendix F – Eco-impact screening/ impact assessment of proposal	NO
Appendix G – Financial Advice	NO

Appendix H – Legal Advice	NO
Appendix I – Exempt Information	NO
Appendix J – HR advice	NO
Appendix K – ICT	NO