

## EXECUTIVE MEMBER DECISION FORM

**DECISION TO BE TAKEN BY:** CLLR PHIL DAVIES, COUNCIL LEADER

**KEY DECISION** YES

**PORTFOLIO AREA:** STRATEGIC FINANCE

**PORTFOLIOS AFFECTED:** STRATEGY AND POLICY OVERSIGHT

**WARDS AFFECTED:** ALL

---

**SUBJECT:** COLLECTION FUND 2015/16

---

### 1. RECOMMENDATIONS:

- 1.1. That the declaration of an estimated £3.555 million surplus balance position for the Council Tax proportion of the Collection Fund for the year ending 31 March 2016 be notified to the precepting bodies. Wirral's share is £3.0 million.
- 1.2. That the declaration of the 2015/16 National Non-Domestic Rates (Business Rates) surplus/deficit position and 2016/17 initial forecast be made by the Leader in conjunction with the Acting Section 151 Officer on, or before, 31 January 2016. The large volume of appeals received at the end of 2014/15 resulted in a deficit which will need recovering in 2016/17. The current forecast shows a £5.2 million deficit in 2015/16 of which Wirral's share would be £2.6 million.
- 1.3. That the Council share of the 'one-off' distribution from the Collection Fund, currently estimated as a net £0.4 million (or as amended per the final NNDR return of 31 January 2016), be used to replenish General Fund Balances.

### 2. REASONS FOR THE DECISION



- 2.1. In accordance with the Local Authority (Funds) (England) Regulations 1992, the Authority must annually estimate the likely surplus or deficit on its Collection Fund for the current financial year. The estimate should be made on, or as close to, the 15 January as possible but cover the period up to 31 March. The Authority must notify the precepting bodies of the Fund within 7 days of the 15 January and the estimated surplus or deficit can then be taken into account by the precepting bodies in setting their Budget and likely precept requirements on the Collection Fund for the following year.
- 2.2. For national non-domestic rates the Non-Domestic Rating (Rates Retention) Regulations 2013 require billing authorities to calculate the central share and each relevant receipting authority's share of its non-domestic rating income. This should be notified on or before 31 January and include a forecast surplus/deficit position for the current year and an initial forecast for the following financial year.

- 2.3 During 2015/16 the Council agreed to use an element of General Fund balances to meet slippage in the delivery of savings and there is the need to replenish the balances by such as this 'one-off' Collection Fund distribution.

### 3. STATEMENT OF COMPLIANCE

The recommendations are made further to legal advice from the Monitoring Officer and the Section 151 Officer has confirmed that they do not incur unlawful expenditure. They are also compliant with equality legislation as an equality analysis and impact assessment is not required in this case. The recommendations reflect the core principles of good governance set out in the Council's Code of Corporate Governance.

### 4. DECLARATION OF INTEREST

<b>Signed:</b> 	<b>Signed:</b> 
<b>Executive Member:</b> CUR. PHIL DANCES	<b>Chief Officer:</b> TOM SAULT
<b>Date:</b> 18/1/16	<b>Date:</b> 18/1/16
<b>Also present:</b>	
<b>Date of Senior Policy Team Meeting(s):</b>	

**A list of background papers on this issue is held with:**

Contact Officer      Peter Molyneux, Financial Services  
Report                  Collection Fund 2015/16

**Date of Publication:**

**Date of Expiry of Call-In Period:**