

<b>Key Decision Required:</b>	<b>Yes</b>	<b>In the Forward Plan:</b>	<b>Yes</b>
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**FINANCE AND CORPORATE RESOURCES PORTFOLIO HOLDER**

**29 JANUARY 2019**

**REPORT OF DEPUTY CHIEF EXECUTIVE**

**A.1 BUSINESS RATES RETENTION SCHEME 2019/20**

Report prepared by Richard Bull

**PART 1 – KEY INFORMATION**

<b>PURPOSE OF THE REPORT</b>
To seek the Finance and Corporate Resources Portfolio Holder’s approval of the National Non-Domestic Rates Return (NNDR1) for 2019/20.

<b>EXECUTIVE SUMMARY</b>
<p>The localisation of Business Rates provides for an amount of business rates which will be retained locally and shared between this Council, Essex County Council and Essex Fire. Each year the government requires the Council to complete the National Non- Domestic Rates Return 1 (NNDR1) and this will is used to determine the estimates for Business Rate Retention in 2019/20. As a result of this, NNDR1 now needs to be approved before submission to Government.</p> <p>The figures have been based on the rating list as at 31 December 2018 adjusted by estimated amounts for:</p> <ul style="list-style-type: none"> <li>• changes in rateable value that will occur up to the end of 2019/20 including reductions due to appeals and other amendments</li> <li>• reductions in rate yield for mandatory and discretionary reliefs</li> <li>• losses on collection</li> <li>• the Council’s allowance for cost of collection</li> </ul>

<b>RECOMMENDATION(S)</b>
<b>That the Council’s National Non-Domestic Rates Return (NNDR1) for 2019/20 as set out in Appendix A be approved and submitted to Government.</b>

## PART 2 – IMPLICATIONS OF THE DECISION

### DELIVERING PRIORITIES

The income from business rates forms a significant part of the Council's funding and is therefore an integral part of the budget setting process. The budgets are prepared with the aim of directly and indirectly delivering the Council's priorities.

### FINANCE, OTHER RESOURCES AND RISK

#### Finance and other resources

The NNDR1 return forms part of the calculation of business rates amounts shown in our budget. The starting point for completion of the NNDR1 return is the rating list as at the 31 December 2018, adjustments are then made as follows:

- changes in rateable value that will occur up to the end of 2019/20 including reductions due to appeals
- reductions in rate yield for mandatory and discretionary reliefs
- losses on collection
- the Council's allowance for cost of collection

The form shows that the estimated amount of business rates which will be retained locally and shared between this Council, Essex County Council and Essex Fire. Tendring's share is estimated at **£10.265m** (before collection allowance, tariff and levy etc.) shown in NNDR1 Part1B line 17.

The NNDR1 return also sets out section 31 grants from the government which aim to reimburse Local Authorities for the cost of any reliefs that the government introduced as part of their budget announcements.

#### Risk

The risk associated with the NNDR1 return is that the final outturn position falls short of the estimate. Most notably, the settlement of business rate appeals can result in significant reductions at outturn compared to estimate and this is a particular risk given that there is currently little information available on the level of appeals activity under the 2017 rates revaluation. Therefore (based on previous experience from the 2010 revaluation) an allowance of **£1.820m** has been made for appeals and other changes to rateable value. There is also an allowance of **£0.250m** for estimated reductions due to bad debts. Any losses on NNDR are shared with the Government, Essex County Council and Essex Fire; the Council's share would be 40%.

There is also a Business Rate Resilience reserve which was established to support the mitigation of the above risk. The estimated balance on this reserve at the end of 2018/19 is **£1.758m**.

### LEGAL

The provisions for business rates retention were brought in under Schedule 1 of the Local Government Finance Act 2012. The Finance and Corporate Resources Portfolio Holder has delegated powers to approve the NNDR1 Return (Part 3.35).

### OTHER IMPLICATIONS

Consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are set out below.

Crime and Disorder / Equality and Diversity / Health Inequalities / Area or Ward affected /

**Consultation/Public Engagement.**

There are no direct implications for the above headings however determining the funding from Business Rates is an integral part of the budget setting process which provides specific budgets for the above areas.

**PART 3 – SUPPORTING INFORMATION****BACKGROUND**

Before the start of each financial year the Government issues the National Non-Domestic Rates Return (NNDR1) to all billing authorities, the deadline for submission is 31 January.

The completion of this return provides the Government with an estimate of the collection of business rates for the forthcoming year and also calculates the shares of Business Rates income required for the estimates of relevant authorities in the area. In a two tier area with a Fire Authority the shares are as follows:

- 50% Government
- 40% District Council
- 9% County Council
- 1% Fire Authority

(Police and Crime Commissioners are excluded from the local distribution and instead receive their share of business rates funding direct from Government).

**BACKGROUND PAPERS FOR THE DECISION**

None.

**APPENDICES**

National Non-Domestic Rates Return (NNDR1) 2019/20.

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1  
2019-20**

Please e-mail to: [nndr.statistics@communities.gov.uk](mailto:nndr.statistics@communities.gov.uk) by no later than 31 January 2019.  
In addition, a certified copy of the form should be returned by no later than **31 January 2019** to the same email address

**All figures must be entered in whole £**

If you are content with your answers please return this form to MHCLG as soon as possible

Select your local authority's name from this list:

Tendring
Test Valley
Tewkesbury
Thanet
Three Rivers
Thurrock UA

Authority Name  
E-code  
Local authority contact name  
Local authority contact number  
Local authority e-mail address

Tendring
E1542
Richard Bull
01255 686525
<a href="mailto:rbull@tendringdc.gov.uk">rbull@tendringdc.gov.uk</a>

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**PART 1A: NON-DOMESTIC RATING INCOME**

**COLLECTIBLE RATES**

1. Net amount receivable from rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs and accounting adjustments £  
26,018,918

**TRANSITIONAL PROTECTION PAYMENTS**

2. Sums due to the authority 218,635

3. Sums due from the authority 0

**COST OF COLLECTION (See Note A)**

4. Cost of collection formula 289,204

5. Legal costs 0

6. Allowance for cost of collection 289,204

**SPECIAL AUTHORITY DEDUCTIONS**

7. City of London Offset : Not applicable for your authority 0

**DISREGARDED AMOUNTS**

8. Amounts retained in respect of Designated Areas 0

9. Amounts retained in respect of Renewable Energy Schemes (See Note B) 286,721

of which:

10. sums retained by billing authority 286,721

11. sums retained by major precepting authority 0

12. Amounts retained in respect of Shale Gas Schemes (see Note C) 0

**NON-DOMESTIC RATING INCOME**

13. Line 1 plus line 2, minus lines 3, 6 - 9 and 12 25,661,628

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1  
2019-20**

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Local Authority : Tendring

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**PART 1B: PAYMENTS**

**This page is for information only; please do not amend any of the figures**

The payments to be made, during the course of **2019-20** to:

- i) the Secretary of State in accordance with Regulation 4 of the Non-Domestic Rating (Rates Retention) Regulations 2013;
- ii) major precepting authorities in accordance with Regulations 5, 6 and 7; and to be
- iii) transferred by the billing authority from its Collection Fund to its General Fund,

are set out below

	Column 1 Central Government	Column 2 Tendring	Column 3 Essex County Council	Column 4 Essex Police, Fire & Crime Commissioner	Column 5 Total
<b>Retained NNDR shares</b>	£	£	£	£	£
14. % of non-domestic rating income to be allocated to each authority in 2019-20	50%	40%	9%	1%	100%
<b>Non-Domestic Rating Income for 2019-20</b>					
15. Non-domestic rating income from rates retention scheme	12,830,814	10,264,651	2,309,547	256,616	25,661,628
16.(less) deductions from central share	0	0	0	0	0
17 <b>TOTAL:</b>	<b>12,830,814</b>	<b>10,264,651</b>	<b>2,309,547</b>	<b>256,616</b>	<b>25,661,628</b>
<b>Other Income for 2019-20</b>					
18. add: cost of collection allowance		289,204			289,204
19. add: amounts retained in respect of Designated Areas		0			0
20. add: amounts retained in respect of renewable energy schemes		286,721	0		286,721
21. add: amounts retained in respect of shale gas schemes		0	0	0	0
22. add: qualifying relief in Designated Areas		0	0	0	0
23. add: City of London Offset		0			0
24. add: additional retained Growth in Pilot Areas		0	0	0	0
25. add: in respect of Port of Bristol hereditament		0			0
<b>Estimated Surplus/Deficit on Collection Fund</b>	£	£	£	£	£
<u>Percentages to be used to distribute the collection fund surplus deficit</u>					
26. % for distribution of "in-year" surplus/deficit (ie 2018-19)	50%	40%	9%	1%	100%
26a. "In-year surplus (positive) /deficit (negative)	8,059	6,448	1,451	161	16,119
27. % for distribution of "prior-year" surplus/deficit (ie 2017-18)	50%	40%	9%	1%	100%
27a. "Prior-year" surplus (positive) / deficit (negative)	549,003	439,203	98,821	10,980	1,098,007
28. Estimated Surplus/Deficit at end of 2018-19	557,064	445,650	100,271	11,141	1,114,126
<b>TOTAL FOR THE YEAR</b>	£	£	£	£	£
29. Total amount due to authorities	13,387,878	11,286,226	2,409,818	267,757	27,351,679

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2019-20**

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Local Authority : **Tendring**

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**PART 1C: SECTION 31 GRANT (See Note D)**

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*Estimated sums due from Government via Section 31 grant, to compensate authorities for the cost of changes to the business rates system announced in the 2013 to 2016 Autumn Statements and 2017 (March and November) & 2018 (October) Budgets*

	Column 2 Tendring	Column 3 Essex County Council	Column 4 Essex Police, Fire & Crime Commissioner	Column 5 Total
	£	£	£	£
<b>Multiplier Cap</b>				
30. Cost of cap on 2014-15, 2015-16 and post-2018-19 small business rates multipliers	343,833	75,260	8,362	427,455
<b>Small Business Rate Relief</b>				
31. Cost of doubling SBRR & threshold changes for 2019-20	1,807,314	406,646	45,183	2,259,143
31a. Additional compensation for loss of supplementary multiplier income	13,532	3,045	338	16,915
32. Cost to authorities of maintaining relief on "first" property	2,923	658	73	3,654
<b>Rural Rate Relief</b>				
33. Cost to authorities of providing 100% rural rate relief	14,921	3,357	373	18,651
<b>Local Newspaper Temporary Relief</b>				
34. Cost to authorities of providing relief	620	139	15	774
<b>Supporting Small Businesses Relief</b>				
35. Cost to authorities of providing relief	5,445	1,225	136	6,806
<b>Discretionary Scheme</b>				
36. Cost to authorities of providing relief	17,600	3,960	440	22,000
<b>Designated Areas qualifying relief in 100% pilot areas</b>				
37. Cost to authorities of providing relief	0	0	0	0
<b>Telecoms Relief</b>				
38. Cost to authorities of providing relief	0	0	0	0
<b>Retail discount</b>				
39. Cost to authorities of providing relief	410,361	92,331	10,259	512,951
<b>TOTAL FOR THE YEAR</b>				
40. Amount of Section 31 grant due to authorities to compensate for reliefs	2,616,549	586,621	65,179	3,268,349

**NB** To determine the amount of S31 grant due to it, the authority will have to add / deduct from the amount shown in line 40, a sum to reflect the adjustment to tariffs / top-ups in respect of the multiplier cap (See notes for Line 40)

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1  
2019-20**

All figures must be entered in whole £

If you are content with your answers please return this form to MHCLG as soon as possible

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**Local Authority : Tendring**

**PART 2: NET RATES PAYABLE**

**You should complete column 1 only**

	Column 1 BA Area (exc. Designated areas) <b>Complete this column</b>	Column 2 Designated areas <b>Do not complete this column</b>	Column 3 <b>TOTAL</b> (All BA Area) <b>Do not complete this column</b>
	£	£	£
<b>GROSS RATES PAYABLE</b> (All data should be entered as +ve unless specified otherwise) - see Note E			
1. Rateable Value at <input type="text" value="31/12/2018"/>	<input type="text" value="78,377,789"/>	<input type="text" value="0"/>	<input type="text" value="78,377,789"/>
2. Small business rating multiplier for 2019-20 (pence) <input type="text" value="49.1"/>			
3. Gross rates 2019-20 (RV x multiplier)	<input type="text" value="38,483,494"/>	<input type="text" value="0"/>	<input type="text" value="38,483,494"/>
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="100,000"/>	<input type="text" value="0"/>	<input type="text" value="100,000"/>
5. Forecast gross rates payable in 2019-20	<input type="text" value="38,583,494"/>	<input type="text" value="0"/>	<input type="text" value="38,583,494"/>
<b>TRANSITIONAL ARRANGEMENTS (See Note F)</b>			
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="-424,204"/>	<input type="text" value="0"/>	<input type="text" value="-424,204"/>
7. Additional income received because reductions in rates have been deferred (Show as +ve)	<input type="text" value="205,569"/>	<input type="text" value="0"/>	<input type="text" value="205,569"/>
8. Net cost of transitional arrangements	<input type="text" value="-218,635"/>	<input type="text" value="0"/>	<input type="text" value="-218,635"/>
9. Changes as a result of estimated growth / decline in cost of transitional arrangements (+ = decline, - = increase)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
10. Forecast net cost of transitional arrangements	<input type="text" value="-218,635"/>	<input type="text" value="0"/>	<input type="text" value="-218,635"/>
<b>TRANSITIONAL PROTECTION PAYMENTS (See Note F(a))</b>			
11. Sum due to/(from) authority	<input type="text" value="218,635"/>	<input type="text" value="0"/>	<input type="text" value="218,635"/>

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2019-20**

All figures must be entered in whole £

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**Local Authority : Tendring**

**PART 2: NET RATES PAYABLE**

**You should complete column 1 only**

Column 1  
BA Area (exc.  
Designated areas)

Column 2  
Designated  
areas

Column 3  
**TOTAL**  
(All BA Area)

**MANDATORY RELIEFS (See Note G) (All data should be entered as -ve unless specified otherwise)**

**Small Business Rate Relief**

12. Forecast of relief to be provided in 2019-20	-6,707,992	0	-6,707,992
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13. of which: relief on existing properties where a 2nd property is occupied	-7,077	0	-7,077
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14. Additional yield from the small business supplement (Show as +ve)	585,741	0	585,741
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15. Net cost of small business rate relief (line 12 + line 14)	-6,122,251	0	-6,122,251
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**Charitable occupation**

16. Forecast of relief to be provided in 2019-20	-2,369,425	0	-2,369,425
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**Community Amateur Sports Clubs (CASCs)**

17. Forecast of relief to be provided in 2019-20	-171,804	0	-171,804
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**Rural rate relief**

18. Forecast of relief to be provided in 2019-20	-36,124	0	-36,124
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19. Forecast of mandatory reliefs to be provided in 2019-20 (Sum of lines 15 to 18)	-8,699,604	0	-8,699,604
---	------------	---	------------

20. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)	0	0	
---	---	---	--

21. Total forecast mandatory reliefs to be provided in 2019-20	-8,699,604	0	-8,699,604
--	------------	---	------------

**UNOCCUPIED PROPERTY (See Note H) (All data should be entered as -ve unless specified otherwise)**

**Partially occupied hereditaments**

22. Forecast of 'relief' to be provided in 2019-20	0	0	0
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**Empty premises**

23. Forecast of 'relief' to be provided in 2019-20	-458,903	0	-458,903
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24. Forecast of unoccupied property 'relief' to be provided in 2019-20 (Line 22 + line 23)	-458,903	0	-458,903
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25. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	0	0	
---	---	---	--

26. Total forecast unoccupied property 'relief' to be provided in 2019-20	-458,903	0	-458,903
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**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1  
2019-20**

All figures must be entered in whole £

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**Local Authority : Tendring**

**PART 2: NET RATES PAYABLE**

**You should complete column 1 only**

	Column 1 BA Area (exc. Designated areas)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
<b>DISCRETIONARY RELIEFS (See Note J) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Charitable occupation</b>			
27. Forecast of relief to be provided in 2019-20	-30,490	0	-30,490
<b>Non-profit making bodies</b>			
28. Forecast of relief to be provided in 2019-20	0	0	0
<b>Community Amateur Sports Clubs (CASCs)</b>			
29. Forecast of relief to be provided in 2019-20	0	0	0
<b>Rural shops etc</b>			
30. Forecast of relief to be provided in 2019-20	0	0	0
<b>Small rural businesses</b>			
31. Forecast of relief to be provided in 2019-20	0	0	0
<b>Other ratepayers</b>			
32. Forecast of relief to be provided in 2019-20	0	0	0
	<i>of which:</i>	<i>of which:</i>	
33. Relief given to Case A hereditaments		0	
34. Relief given to Case B hereditaments	0		

35. Forecast of discretionary relief to be provided in 2019-20 (Sum of lines 27 to 32)	-30,490	0	-30,490
36. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0	0	
<b>37. Total forecast discretionary relief to be provided in 2019-20</b>	<b>-30,490</b>	<b>0</b>	<b>-30,490</b>

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1  
2019-20**

All figures must be entered in whole £

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**Local Authority : Tendring**

**PART 2: NET RATES PAYABLE**

**You should complete column 1 only**

Column 1  
BA Area (exc.  
Designated areas)

Column 2  
Designated  
areas

Column 3  
TOTAL  
(All BA Area)

**DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT  
(See Note K) (All data should be entered as -ve unless specified otherwise)**

**Rural Rate Relief**

38. Forecast of relief to be provided in 2019-20

-36,124

0

-36,124

**Local Newspaper Relief**

39. Forecast of relief to be provided in 2019-20

-1,500

0

-1,500

**Supporting Small Businesses Relief**

40. Forecast of relief to be provided in 2019-20

-13,182

0

-13,182

**Discretionary Scheme**

41. Forecast of relief to be provided in 2019-20

-42,612

0

-42,612

**Telecoms Relief (see Note L)**

42. Forecast of relief to be provided in 2019-20

0

0

0

**Retail Discount**

43. Forecast of relief to be provided in 2019-20

-993,526

0

-993,526

44. Forecast of discretionary reliefs funded through S31 grant to be provided in 2019-20 (Sum of lines 38 to 43)

-1,086,944

0

-1,086,944

45. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)

0

0

0

**46. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2019-20**

-1,086,944

0

-1,086,944

**NET RATES PAYABLE**

47. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs

£  
28,088,918

£  
0

£  
28,088,918

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2019-20**

All figures must be entered in whole £

If you are content with your answers please return this form to MHCLG as soon as possible

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**Local Authority : Tendring**

**PART 3: COLLECTABLE RATES AND DISREGARDED AMOUNTS**

**You should complete column 1 only**

	Column 1	Column 2	Column 3
	BA Area (exc. Designated areas) Complete this column £	Designated Areas Do not complete this column £	TOTAL (All BA Area) Do not complete this column £
<b>NET RATES PAYABLE</b>			
1. Sum payable by rate payers after taking account of transitional adjustments, empty property rate, mandatory and discretionary reliefs	28,088,918	0	28,088,918
<b>(LESS) LOSSES</b>			
2. Estimated bad debts in respect of 2019-20 rates payable	-250,000	0	-250,000
3. Estimated repayments in respect of 2019-20 rates payable	-1,820,000	0	-1,820,000
<b>COLLECTABLE RATES</b>			
4. Net Rates payable less losses	26,018,918	0	26,018,918
<b>DISREGARDED AMOUNTS</b>			
5. Renewable Energy	286,721	0	286,721
6. Shale Gas (see Note C)	0	0	0
7. Transitional Protection Payment		0	
8. Baseline		0	
<b>DISREGARDED AMOUNTS</b>			
9. Total Disregarded Amounts		0	0
<b>DESIGNATED AREAS IN 100% PILOT AREAS</b>			
10. Designated Areas Qualifying Relief	0	0	0
<b>DEDUCTIONS FROM CENTRAL SHARE</b>			
11. Designated Areas Qualifying Relief	0	0	0
<b>Growth Pilot Areas</b>			
12. Net Rates payable for Growth Baseline comparison	0		0
13. Growth Baseline	0		0
14. Additional Growth in 'Growth Pilot' Areas	0		0
Port of Bristol			
15. In respect of Port of Bristol: Not applicable	0		0
<b>DEDUCTIONS FROM CENTRAL SHARE</b>			
16. Total Deductions	0	0	0

**PROVISIONAL NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2019-20**

All figures must be entered in whole £

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**Local Authority : Tendring**

**PART 4: ESTIMATED COLLECTION FUND BALANCE**

	£	£
<b>OPENING BALANCE</b>		
1. Opening Balance (From Collection Fund Statement)		1,890,423
<b>BUSINESS RATES CREDITS AND CHARGES</b>		
2. Business rates credited and charged to the Collection Fund in 2018-19	28,065,624	
3. Sums written off in excess of the allowance for non-collection	-325,000	
4. Changes to the allowance for non-collection	0	
5. Amounts charged against the provision for appeals following RV list changes	500,000	
6. Changes to the provision for appeals	-2,219,000	
<b>7. Total business rates credits and charges (Total lines 2 to 6)</b>		26,021,624
<b>OTHER RATES RETENTION SCHEME CREDITS</b>		
8. Transitional protection payments received, or to be received in 2018-19	276,701	
9. Transfers/payments to the Collection Fund for end-year reconciliations	0	
10. Transfers/payments into the Collection Fund in 2018-19 in respect of a previous year's deficit	0	
<b>11. Total Other Credits (Total lines 8 to 10)</b>		276,701
<b>OTHER RATES RETENTION SCHEME CHARGES</b>		
12. Transitional protection payments made, or to be made, in 2018-19	0	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2018-19	-12,853,869	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income in 2018-19	-2,570,773	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2018-19	-10,283,095	
16. Transfers made, or to be made, to the billing authority's General Fund; and payments made, or to be made, to a precepting authority in respect of disregarded amounts in 2018-19	-514,709	
17. Transfers/payments from the Collection Fund for end-year reconciliations	-59,760	
18. Transfers/payments made from the Collection Fund in 2018-19 in respect of a previous year's surplus	-792,416	
<b>19. Total Other Charges (Total lines 12 to 18)</b>		-27,074,622
<b>ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2018-19 - Surplus (positive), Deficit (Negative)</b>		
20. Opening balance plus total credits, less total charges (Total lines 1, 7, 11 & 19)		1,114,126