

# CORPORATE FINANCE AND GOVERNANCE PORTFOLIO HOLDER

25 JANUARY 2021

## REPORT OF ASSISTANT DIRECTOR FINANCE AND IT

### A.1 **BUSINESS RATES RETENTION SCHEME 2021/22**

Report prepared by Richard Bull

#### **PART 1 – KEY INFORMATION**

##### **PURPOSE OF THE REPORT**

To seek the Corporate Finance and Governance Portfolio Holder's approval of the National Non-Domestic Rates Return (NNDR1) for 2021/22.

##### **EXECUTIVE SUMMARY**

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 be used to determine the estimates for Business Rate Retention in 2021/22. As a result of this, NNDR1 now needs to be approved before submission to Government.

The figures have been based on the rating list as at 8 January 2021 adjusted by estimated amounts for:

- changes in rateable value that will occur up to the end of 2021/22 including reductions due to appeals and other amendments
- reductions in rate yield for mandatory and discretionary reliefs
- losses on collection
- the Council's allowance for cost of collection

##### **RECOMMENDATION(S)**

**That the Council's National Non-Domestic Rates Return (NNDR1) for 2021/22 as set out in Appendix A be approved and submitted to Government.**

## 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 8 January 2021, adjustments are then made as follows:

- changes in rateable value that will occur up to the end of 2021/22 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 **£11.002m** (before collection allowance, tariff and levy etc.) shown in NNDR1 Part1B line 15.

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.

#### Effect of COVID-19

The COVID-19 outbreak has had a significant impact on the business rates figures during 2020/21 and this will no doubt continue in 2021/22. During 2020/21 the government's measures to support business ratepayers during the pandemic has reduced business rates income by an estimated **£15.661m** but Tendring will be recompensed for its share of this income loss by government grant payable into the General Fund in 2020/21. As a result of this, Part 1B Line 23 of the form shows that at the there is an estimated deficit at the 31 March of **£15.112m** with Tendring's share being **£6.045m**. This deficit must be taken into account when setting the 2021/22 budget but this will be offset by the grant received in 2020/21 which will need to be carried forward to match the deficit.

The government has not yet made any announcements on supporting business ratepayers during 2021/22 and the NNDR1 form has to be prepared on this basis. However it is likely that further government support will be provided to businesses and that the government would provide grant to recompense Tendring for the resulting loss of business rate income.

#### Risk

The risk associated with the NNDR1 return is that the final outturn position falls short of the estimate. The main factor associated with this is the settlement of business rate appeals which can result in significant reductions at outturn compared to estimate and this is a particular risk given that there is still little clarity on the level of appeals activity under the 2017 rates revaluation. Therefore (based on previous experience from the 2010 revaluation) an allowance of **£1.240m** has been made for appeals and other changes to

rateable value. There is also an allowance of **£0.872m** 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 balance on this reserve at the end of 2019/20 was **£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 3.37).

#### **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) 2021/22.

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1  
2021-22**

Please e-mail to: [nndr.statistics@communities.gov.uk](mailto:nndr.statistics@communities.gov.uk) by no later than 31 January 2021.  
In addition, a certified copy of the form should be returned by no later than **31 January 2021** 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:

Tameside
Tamworth
Tandridge
Teignbridge
Telford and Wrekin UA
Tendring

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

Tendring
E1542
Richard Bull
01255 686525
rbull@tendringdc.gov.uk

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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	<b>28,066,969</b>
<b>TRANSITIONAL PROTECTION PAYMENTS</b>	
2. Sums due to the authority	<b>26,376</b>
3. Sums due from the authority	<b>0</b>
<b>COST OF COLLECTION (See Note A)</b>	
4. Cost of collection formula	<b>287,278</b>
5. Legal costs	<b>0</b>
6. Allowance for cost of collection	<b>287,278</b>
<b>SPECIAL AUTHORITY DEDUCTIONS</b>	
7. City of London Offset : Not applicable for your authority	<b>0</b>
<b>DISREGARDED AMOUNTS</b>	
8. Amounts retained in respect of Designated Areas	<b>0</b>
9. Amounts retained in respect of Renewable Energy Schemes (see Note B) <i>of which:</i>	<b>300,000</b>
9a. sums retained by billing authority	<b>300,000</b>
9b. sums retained by major precepting authority	<b>0</b>
10. Amounts retained in respect of Shale Oil and Gas Sites Schemes (see Note C)	<b>0</b>
<b>NON-DOMESTIC RATING INCOME</b>	
11. Line 1 plus line 2, minus lines 3, 6 - 9 and 10	<b>27,506,067</b>



**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2021-22**

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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 **2021-22** 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>	£	£	£	£	£
12. % of non-domestic rating income to be allocated to each authority in 2021-22	50%	40%	9%	1%	100%
<b>Non-Domestic Rating Income for 2021-22</b>					
13. Non-domestic rating income from rates retention scheme	13,753,033	11,002,427	2,475,546	275,061	27,506,067
14. (less) deductions from central share	0				0
15. <b>TOTAL:</b>	13,753,033	11,002,427	2,475,546	275,061	27,506,067
<b>Other Income for 2021-22</b>					
16. add: cost of collection allowance		287,278			287,278
17. add: amounts retained in respect of Designated Areas		0			0
18. add: amounts retained in respect of renewable energy schemes		300,000	0		300,000
19. add: amounts retained in respect of Shale oil and gas sites schemes		0	0	0	0
20. add: qualifying relief in Designated Areas		0	0	0	0
21. add: City of London Offset		0			0
22. add: in respect of Port of Bristol hereditament		0			0
<b>Estimated Surplus/Deficit on Collection Fund</b>	£	£	£	£	£
23. Surplus/Deficit at end of 2020-21 (including adjustment for three year spread)	-7,555,917	-6,044,734	-1,360,065	-151,118	-15,111,835
<b>TOTAL FOR THE YEAR</b>	£	£	£	£	£
24. Total amount due to authorities	6,197,116	5,544,971	1,115,481	123,943	12,981,510

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
**2021-22**

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Local Authority : Tendring

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

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

*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, 2020 spending review, 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>				
25. Cost of cap on 2014-15, 2015-16 and post-2018-19 and freezing of 2021-22 small business rates multipliers	588,904	128,986	14,332	732,222
<b>Small Business Rate Relief</b>				
26. Cost of doubling SBRR & threshold changes for 2021-22	2,026,647	455,995	50,666	2,533,308
26a. Additional compensation for loss of supplementary multiplier income	13,105	2,949	328	16,382
27. Cost to authorities of maintaining relief on "first" property	4,778	1,075	119	5,972
<b>Rural Rate Relief</b>				
28. Cost to authorities of providing 100% rural rate relief	15,840	3,564	396	19,800
<b>Supporting Small Businesses Relief</b>				
29. Cost to authorities of providing relief	3,818	859	95	4,772
<b>Designated Areas qualifying relief in 100% pilot areas</b>				
30. Cost to authorities of providing relief	0	0	0	0
<b>Telecoms Relief</b>				
31. Cost to authorities of providing relief	0	0	0	0
<b>Local newspaper relief</b>				
32. Cost to authorities of providing relief	0	0	0	0
<b>TOTAL FOR THE YEAR</b>				
33. Amount of Section 31 grant due to authorities to compensate for reliefs	2,653,092	593,428	65,936	3,312,456

**NB** To determine the amount of S31 grant due to it, the authority will have to add / deduct from the amount shown in line 33, a sum to reflect the adjustment to tariffs / top-ups in respect of the multiplier cap (See notes for Line 33)

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2021-22**

All figures must be entered in whole £

Note that any reliefs for the year 2021/22 announced after this form has gone out will be covered by future supplementary data collections

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="08/01/2021"/>	<input type="text" value="80,721,863"/>	<input type="text"/>	<input type="text" value="80,721,863"/>
2. Small business rating multiplier for 2021-22 (pence) <input type="text" value="49.9"/>			
3. Gross rates 2021-22 (RV x multiplier)	<input type="text" value="40,280,210"/>	<input type="text"/>	
4. Estimated growth/decline in gross rates (+ = increase, - = decrease)	<input type="text" value="0"/>	<input type="text"/>	
5. Forecast gross rates payable in 2021-22	<input type="text" value="40,280,210"/>	<input type="text"/>	<input type="text" value="40,280,210"/>
<b>TRANSITIONAL ARRANGEMENTS (See Note F)</b>			
6. Revenue foregone because increases in rates have been deferred (Show as -ve)	<input type="text" value="-99,183"/>	<input type="text"/>	<input type="text" value="-99,183"/>
7. Additional income received because reductions in rates have been deferred (Show as +ve)	<input type="text" value="72,807"/>	<input type="text"/>	<input type="text" value="72,807"/>
8. Net cost of transitional arrangements	<input type="text" value="-26,376"/>	<input type="text"/>	
9. Changes as a result of estimated growth / decline in cost of transitional arrangements (+ = decline, - = increase)	<input type="text" value="0"/>	<input type="text"/>	
10. Forecast net cost of transitional arrangements	<input type="text" value="-26,376"/>	<input type="text"/>	<input type="text" value="-26,376"/>
<b>TRANSITIONAL PROTECTION PAYMENTS (See Note F(a))</b>			
11. Sum due to/(from) authority	<input type="text" value="26,376"/>	<input type="text"/>	<input type="text" value="26,376"/>



**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2021-22**

All figures must be entered in whole £

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Ver 1.1

**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>MANDATORY RELIEFS (See Note G) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Small Business Rate Relief</b>			
12. Forecast of relief to be provided in 2021-22	-7,386,080		-7,386,080
13. of which: relief on existing properties where a 2nd property is occupied	-11,352		-11,352
14. Additional yield from the small business supplement (Show as +ve)	607,605		607,605
15. Net cost of small business rate relief (line 12 + line 14)	-6,778,475		-6,778,475
<b>Charitable occupation</b>			
16. Forecast of relief to be provided in 2021-22	-2,422,078		-2,422,078
<b>Community Amateur Sports Clubs (CASCs)</b>			
17. Forecast of relief to be provided in 2021-22	-178,647		-178,647
<b>Rural rate relief</b>			
18. Forecast of relief to be provided in 2021-22	-37,638		-37,638
<b>Telecoms relief (see Note H)</b>			
19. Forecast of relief to be provided in 2021-22	0		0
20. Forecast of mandatory reliefs to be provided in 2021-22 (Sum of lines 15 to 19)	-9,416,838		-9,416,838
21. Changes as a result of estimated growth/decline in mandatory relief (+ = decline, - = increase)	0		
<b>22. Total forecast mandatory reliefs to be provided in 2021-22</b>	<b>-9,416,838</b>		<b>-9,416,838</b>
<b>UNOCCUPIED PROPERTY (See Note J) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Partially occupied hereditaments</b>			
23. Forecast of 'relief' to be provided in 2021-22	0		0
<b>Empty premises</b>			
24. Forecast of 'relief' to be provided in 2021-22	-585,717		-585,717
25. Forecast of unoccupied property 'relief' to be provided in 2021-22 (Line 23 + line 24)	-585,717		-585,717
26. Changes as a result of estimated growth/decline in unoccupied property 'relief' (+ = decline, - = increase)	0		
<b>27. Total forecast unoccupied property 'relief' to be provided in 2021-22</b>	<b>-585,717</b>		<b>-585,717</b>

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2021-22**

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 K) (All data should be entered as -ve unless specified otherwise)</b>			
<b>Charitable occupation</b>			
28. Forecast of relief to be provided in 2021-22	-25,600		-25,600
<b>Non-profit making bodies</b>			
29. Forecast of relief to be provided in 2021-22	0		0
<b>Community Amateur Sports Clubs (CASCs)</b>			
30. Forecast of relief to be provided in 2021-22	0		0
<b>Rural shops etc</b>			
31. Forecast of relief to be provided in 2021-22	0		0
<b>Small rural businesses</b>			
32. Forecast of relief to be provided in 2021-22	0		0
<b>Other ratepayers (refer to guidance for further details)</b>			
33. Forecast of relief to be provided in 2021-22	0		0
	<i>of which:</i>		
34. Relief given to Case A hereditaments			
35. Relief given to Case B hereditaments	0		
36. Forecast of discretionary relief to be provided in 2021-22 (Sum of lines 28 to 33)	-25,600		-25,600
37. Changes as a result of estimated growth/decline in discretionary relief (+ = decline, - = increase)	0		
<b>38. Total forecast discretionary relief to be provided in 2021-22</b>	<b>-25,600</b>		<b>-25,600</b>

**NATIONAL NON-DOMESTIC RATES RETURN - NNDR1**  
**2021-22**

All figures must be entered in whole £

Note that any reliefs for the year 2021/22 announced after this form has gone out will be covered by future supplementary data collections

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)	Column 2 Designated areas	Column 3 TOTAL (All BA Area)
<b>DISCRETIONARY RELIEFS FUNDED THROUGH SECTION 31 GRANT</b> (See Note L) (All data should be entered as -ve unless specified otherwise)			
<b>Rural Rate Relief</b>			
39. Forecast of relief to be provided in 2021-22	-37,638		-37,638
<b>Supporting Small Businesses Relief</b>			
40. Forecast of relief to be provided in 2021-22	-9,072		-9,072
<b>Local newspaper relief</b>			
41. Forecast of relief to be provided in 2021-22	0		0
42. Forecast of discretionary reliefs funded through S31 grant to be provided in 2021-22 (Sum of lines 39 to 41)	-46,710		-46,710
43. Changes as a result of estimated growth/decline in Section 31 discretionary relief (+ = decline, - = increase)	0		
<b>44. Total forecast of discretionary reliefs funded through S31 grant to be provided in 2021-22</b>	<b>-46,710</b>		<b>-46,710</b>
<b>NET RATES PAYABLE</b>			
45. Forecast of net rates payable by rate payers after taking account of transitional adjustments, unoccupied property relief, mandatory and discretionary reliefs	£ 30,178,969		£ 30,178,969

**NATIONAL NON-DOMESTIC RATES RETURN - NDR1**  
**2021-22**

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 BA Area (exc. Designated areas)  Complete this column	Column 2 Designated Areas  Do not complete this column	Column 3 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	30,178,969	0	30,178,969
<b>(LESS) LOSSES</b>			
2. Estimated bad debts in respect of 2021-22 rates payable	-872,000	0	-872,000
3. Estimated repayments in respect of 2021-22 rates payable	-1,240,000	0	-1,240,000
<b>COLLECTABLE RATES</b>			
4. Net Rates payable less losses	28,066,969	0	28,066,969
<b>DISREGARDED AMOUNTS</b>			
5. Renewable Energy	300,000	0	300,000
6. Shale oil and gas sites scheme (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% BRR AUTHORITIES</b>			
10. Designated Areas Qualifying Relief: Not applicable	0	0	0
<b>DEDUCTIONS FROM CENTRAL SHARE</b>			
11. Designated Areas Qualifying Relief	0	0	0
<b>Port of Bristol</b>			
12. In respect of Port of Bristol: Not applicable	0		0
<b>DEDUCTIONS FROM CENTRAL SHARE</b>			
13. Total Deductions	0	0	0

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

**2021-22**

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 4: ESTIMATED COLLECTION FUND BALANCE**

(Please refer to guidance notes for details about these cells.)

	£	£
<b>OPENING BALANCE</b>		
1. Opening Balance (From Collection Fund Statement)		3,360,361
<b>BUSINESS RATES CREDITS AND CHARGES</b>		
2. Business rates credited and charged to the Collection Fund in 2020-21	12,694,731	
3. Sums written off in excess of the allowance for non-collection	0	
4. Changes to the allowance for non-collection	-682,000	
5. Amounts charged against the provision for alteration of lists and appeals following RV list changes	850,000	
6. Changes to the provision for alteration of lists and appeals	-1,850,000	
<b>7. Total business rates credits and charges (Total lines 2 to 6)</b>		11,012,731
<b>OTHER RATES RETENTION SCHEME CREDITS (enter as +ve)</b>		
8. Transitional protection payments received, or to be received in 2020-21	0	
9. Transfers/payments to the Collection Fund for end-year reconciliations	0	
10. Transfers/payments into the Collection Fund in 2020-21 in respect of a previous year's deficit	0	
<b>11. Total Other Credits (Total lines 8 to 10)</b>		0
<b>OTHER RATES RETENTION SCHEME CHARGES (enter as -ve)</b>		
12. Transitional protection payments made, or to be made, in 2020-21	-9,572	
13. Payments made, or to be made, to the Secretary of State in respect of the central share in 2020-21	-13,628,195	
14. Payments made, or to be made to, major precepting authorities in respect of business rates income in 2020-21	-2,725,639	
15. Transfers made, or to be made, to the billing authority's General Fund in respect of business rates income in 2020-21	-10,902,556	
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 2020-21	-539,491	
17. Transfers/payments from the Collection Fund for end-year reconciliations	-97,736	
18. Transfers/payments made from the Collection Fund in 2020-21 in respect of a previous year's surplus	-2,401,643	
<b>19. Total Other Charges (Total lines 12 to 18)</b>		-30,304,832
<b>20. Adjustment for 3 year spread (See Note M)</b>		819,905
<b>ESTIMATED SURPLUS/(DEFICIT) ON COLLECTION FUND IN RESPECT OF FINANCIAL YEAR 2020-21 - Surplus (positive), Deficit (Negative)</b>		
		£
21. Opening balance plus total credits, less total charges, plus adjustment for three year spread (Total lines 1, 7, 11, 19 & 20)		-15,111,835