## COLLECTION FUND REVENUE ACCOUNT FOR YEAR ENDED 31ST MARCH 2023

| Council Tax     Council Tax Income     (128.46)     (128.74)     (0.29)       Total Council Tax Expenditure (incl. precepts)     131.37     131.21     (0.17)       Council Tax Deficit/(Surplus) for the Year     2.92     2.47     (0.45)       Council Tax Deficit/(Surplus) Brought Forward     (2.65)     (2.76)     (0.11)       Council Tax Deficit/(Surplus) Carried Forward     0.26     (0.29)     (0.56)       Business Rates      (123.32)     (120.63)     2.69       Total Business Rates Income     (123.32)     (120.63)     2.69       Total Business Rates Expenditure     99.05     96.78     (2.26)       Business Rates Deficit/(Surplus) Brought Forward     26.26     17.11     (9.15)       Business Rates Deficit/(Surplus) Carried Forward     1.99     (6.73)     (8.72)       Total Collection Fund (Surplus)/Deficit     2.26     (7.03)     (9.28)       Council Tax (Surplus)/Deficit     (0.04)     (0.04)     (0.01)       Contribution (to)/ from SCC     (0.29)     (0.29)     (0.29)       NDR (Surplus)/Deficit     (3.37)     (3.37)     (3.37) </th <th></th> <th>Current<br/>Budget<br/>2022/23<br/>£M</th> <th>Forecast<br/>2022/23<br/>£M</th> <th>Variance<br/>Adverse /<br/>(Favourable)<br/>2022/23<br/>£M</th> |   | Current<br>Budget<br>2022/23<br>£M | Forecast<br>2022/23<br>£M | Variance<br>Adverse /<br>(Favourable)<br>2022/23<br>£M |
|--|---|------------------------------------|---------------------------|--|
| Total Council Tax Expenditure (incl. precepts)131.37131.21(0.17)Council Tax Deficit/(Surplus) for the Year<br>Council Tax Deficit/(Surplus) Brought Forward2.92<br>(2.65)2.47<br>(0.11)Council Tax Deficit/(Surplus) Brought Forward0.26(0.29)(0.56)Business Rates(123.32)(120.63)2.69Total Business Rates Income(123.32)(120.63)2.69Total Business Rates Expenditure99.0596.78<br>(2.26)(2.26)Business Rates Deficit/(Surplus) for the Year<br>Business Rates Deficit/(Surplus) Brought Forward26.2617.11<br>(9.15)Business Rates Deficit/(Surplus) Carried Forward1.99(6.73)(8.72)Total Collection Fund (Surplus)/Deficit2.26(7.03)(9.28)Council Tax (Surplus)/Deficit2.26(0.01)<br>(0.29)(0.21)Council Tax Collection Fund Balance off(0.21)<br>(0.29)(0.23)NDR Collection Fund Balance off(3.30)<br>(3.37)<br>(Contribution (to)/ from SCC<br>(0.17)(3.30)<br>(3.37)<br>(Contribution (to)/ from SCC<br>(0.29)(3.30)<br>(3.37)<br>(Contribution (to)/ from SCC<br>(0.29)(3.37)<br>(3.37)<br>(Contribution (to)/ from SCC<br>(0.37)<br>(Contribution (to)/ from SCC<br>(0.07)<br>NDR Collection Fund Balance off<br>(0.07)(3.37)<br>(3.37)<br>(Contribution (to)/ from SCC<br>(3.30)<br>  | Council Tax   |                                    |                           |  |
| Council Tax Deficit/(Surplus) for the Year<br>Council Tax Deficit/(Surplus) Brought Forward2.92<br>(2.65)2.47<br>(0.45)Council Tax Deficit/(Surplus) Carried Forward(2.65)(2.76)(0.11)Council Tax Deficit/(Surplus) Carried Forward0.26(0.29)(0.56)Business Rates(123.32)(120.63)2.69Total Business Rates Income(123.32)(120.63)2.69Total Business Rates Expenditure99.0596.78(2.26)Business Rates Deficit/(Surplus) for the Year<br>Business Rates Deficit/(Surplus) Brought Forward26.2617.11(9.15)Business Rates Deficit/(Surplus) Carried Forward1.99(6.73)(8.72)Total Collection Fund (Surplus)/Deficit2.26(7.03)(9.28)Council Tax (Surplus)/Deficit(0.04)(0.04)Contribution (to)/ from HCC(0.25)(0.04)Contribution (to)/ from HCC(3.30)(0.07)NDR (Surplus)/Deficit(3.30)(0.07)NDR (Surplus)/Deficit(0.07)NDR Collection Fund Balance c/f(6.73)Total SCC (Surplus)/Deficit(6.73)Contribution (to)/ from H and IOW F&R<br>(0.07)(0.07)NDR Collection Fund Balance c/f(6.73)Total SCC (Surplus)/Deficit(3.55)ADD: Variance in grant estimated as due from Government (General Fund)(1.18)ADD: Shortfall in grant income c/f from 2021/22 due to deferral Of CARF scheil4.43   | Total Council Tax Income                                  | (128.46)                           | (128.74)                  | (0.29)   |
| Council Tax Deficit/(Surplus) Brought Forward(2.65)(2.76)(0.11)Council Tax Deficit/(Surplus) Carried Forward0.26(0.29)(0.56)Business RatesTotal Business Rates Income(123.32)(120.63)2.69Total Business Rates Expenditure99.0596.78(2.26)Business Rates Deficit/(Surplus) for the Year(24.27)(23.84)0.43Business Rates Deficit/(Surplus) Brought Forward26.2617.11(9.15)Business Rates Deficit/(Surplus) Carried Forward1.99(6.73)(8.72)Total Collection Fund (Surplus)/Deficit2.26(7.03)(9.28)Council Tax (Surplus)/Deficit0.01)(0.04)(0.01)Contribution (to)/ from SCC(0.29)(0.04)(0.01)Council Tax Collection Fund Balance c/f(0.29)(0.29)NDR (Surplus)/DeficitContribution (to)/ from HPCC(3.30)(3.30)(0.07)Contribution (to)/ from DLUHC(3.37)(0.07)NDR Collection Fund Balance c/f(0.07)NDR Collection Fund Balance c/f(0.07)(0.73)(3.55)ADD: Variance in grant estimated as due from Government (General Fund)(1.18)ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher4.43(4.43)   | Total Council Tax Expenditure (incl. precepts)            | 131.37                             | 131.21                    | (0.17)   |
| Business Rates     Total Business Rates Income   (123.32)   (120.63)   2.69     Total Business Rates Expenditure   99.05   96.78   (2.26)     Business Rates Deficit/(Surplus) for the Year   (24.27)   (23.84)   0.43     Business Rates Deficit/(Surplus) Brought Forward   26.26   17.11   (9.15)     Business Rates Deficit/(Surplus) Carried Forward   1.99   (6.73)   (8.72)     Total Collection Fund (Surplus)/Deficit   2.26   (7.03)   (9.28)     Council Tax (Surplus)/Deficit   0.04)   (0.25)   (0.25)     Contribution (to)/ from HPCC   (0.04)   (0.04)   (0.29)     NDR (Surplus)/Deficit   (0.29)   (0.29)   NDR (Surplus)/Deficit     Contribution (to)/ from H and IOW F&R   (0.07)   (0.29)     NDR (Surplus)/Deficit   (3.37)   (3.37)     Contribution (to)/ from DLUHC   (3.37)   (0.07)     NDR Collection Fund Balance c/f   (6.73)   (6.73)     Total SCC (Surplus)/Deficit   (3.55)   ADD: Variance in grant estimated as due from Government (General Fund)   (1.18)     ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher   4.43  |   | _                                  |                           | · /  |
| Total Business Rates Income(123.32)(120.63)2.69Total Business Rates Expenditure99.0596.78(2.26)Business Rates Deficit/(Surplus) for the Year(24.27)(23.84)0.43Business Rates Deficit/(Surplus) Brought Forward26.2617.11(9.15)Business Rates Deficit/(Surplus) Carried Forward1.99(6.73)(8.72)Total Collection Fund (Surplus)/Deficit2.26(7.03)(9.28)Council Tax (Surplus)/Deficit2.26(7.03)(9.28)Council Tax (Surplus)/Deficit(0.25)(0.04)Contribution (to)/ from HPCC(0.04)(0.04)Contribution (to)/ from H and IOW F&R(0.01)(0.29)NDR (Surplus)/Deficit(3.37)(3.37)Contribution (to)/ from SCC(3.30)(3.37)Contribution (to)/ from H and IOW F&R(0.07)(0.07)NDR Collection Fund Balance c/f(6.73)(3.37)Contribution (to)/ from H and IOW F&R(0.07)NDR Collection Fund Balance c/f(6.73)Total SCC (Surplus)/Deficit(3.55)ADD: Variance in grant estimated as due from Government (General Fund)(1.18)ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher4.43   | Council Tax Deficit/(Surplus) Carried Forward             | 0.26                               | (0.29)                    | (0.56)   |
| Total Business Rates Expenditure99.0596.78(2.26)Business Rates Deficit/(Surplus) for the Year<br>Business Rates Deficit/(Surplus) Brought Forward26.2617.11(9.15)Business Rates Deficit/(Surplus) Carried Forward1.99(6.73)(8.72)Total Collection Fund (Surplus)/Deficit2.26(7.03)(9.28)Council Tax (Surplus)/Deficit2.26(7.03)(9.28)Council Tax (Surplus)/Deficit0.04)(0.04)(0.04)Contribution (to)/ from SCC(0.25)(0.04)(0.01)Council Tax Collection Fund Balance c/f(0.01)(0.29)(0.29)NDR (Surplus)/Deficit(3.30)(3.37)(3.37)Contribution (to)/ from DLUHC(3.37)(0.07)(0.07)NDR Collection Fund Balance c/f(6.73)(6.73)Total SCC (Surplus)/Deficit(3.55)(6.73)ADD: Variance in grant estimated as due from Government (General Fund)(1.18)ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF schei4.43   | Business Rates  |                                    |                           |  |
| Business Rates Deficit/(Surplus) for the Year<br>Business Rates Deficit/(Surplus) Brought Forward(24.27)<br>26.26(23.84)<br>17.110.43<br>(9.15)Business Rates Deficit/(Surplus) Carried Forward1.99(6.73)(8.72)Total Collection Fund (Surplus)/Deficit2.26(7.03)(9.28)Council Tax (Surplus)/Deficit2.26(7.03)(9.28)Council Tax (Surplus)/Deficit0.01(0.04)(0.04)Contribution (to)/ from HPCC(0.04)(0.01)(0.29)NDR (Surplus)/Deficit(0.29)(0.29)(0.29)NDR (Surplus)/Deficit(3.37)(0.07)(0.07)Contribution (to)/ from BCC(3.37)(0.07)(0.07)NDR Collection Fund Balance c/f(0.07)(0.73)(1.18)ADD: Variance in grant estimated as due from Government (General Fund)(1.18)(1.18)ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scheil4.43(1.18)   | Total Business Rates Income                               | (123.32)                           | (120.63)                  | 2.69   |
| Business Rates Deficit/(Surplus) Brought Forward26.2617.11(9.15)Business Rates Deficit/(Surplus) Carried Forward1.99(6.73)(8.72)Total Collection Fund (Surplus)/Deficit2.26(7.03)(9.28)Council Tax (Surplus)/Deficit2.26(7.03)(9.28)Council Tax (Surplus)/Deficit(0.25)(0.04)Contribution (to)/ from SCC(0.04)(0.01)Council Tax Collection Fund Balance c/f(0.01)(0.29)NDR (Surplus)/Deficit(3.30)(3.37)Contribution (to)/ from DLUHC(3.37)(0.07)NDR Collection Fund Balance c/f(0.07)NDR Collection Fund Balance c/f(3.55)ADD: Variance in grant estimated as due from Government (General Fund)(1.18)ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher4.43   | Total Business Rates Expenditure                          | 99.05                              | 96.78                     | (2.26)   |
| Business Rates Deficit/(Surplus) Carried Forward1.99(6.73)(8.72)Total Collection Fund (Surplus)/Deficit2.26(7.03)(9.28)Council Tax (Surplus)/Deficit(0.25)(0.25)Contribution (to)/ from SCC(0.04)(0.01)Council Tax Collection Fund Balance c/f(0.01)(0.29)NDR (Surplus)/Deficit(0.29)(0.29)NDR (Surplus)/Deficit(0.07)(0.07)Contribution (to)/ from SCC(3.30)(0.07)NDR Collection Fund Balance c/f(0.07)NDR Collection Fund Balance c/f(0.07)NDR Collection Fund Balance c/f(3.55)ADD: Variance in grant estimated as due from Government (General Fund)(1.18)ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher4.43  |   | · · ·                              | · · ·                     |  |
| Total Collection Fund (Surplus)/Deficit2.26(7.03)(9.28)Council Tax (Surplus)/Deficit<br>Contribution (to)/ from SCC(0.25)Contribution (to)/ from HPCC(0.04)Contribution (to)/ from H and IOW F&R(0.01)Council Tax Collection Fund Balance c/f(0.29)NDR (Surplus)/Deficit<br>Contribution (to)/ from SCC(3.30)Contribution (to)/ from SCC(3.37)Contribution (to)/ from DLUHC(3.37)Contribution (to)/ from H and IOW F&R(0.07)NDR Collection Fund Balance c/f(6.73)Total SCC (Surplus)/Deficit(3.55)ADD: Variance in grant estimated as due from Government (General Fund)(1.18)ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher4.43  | Business Rates Deficit/(Surplus) Brought Forward          | 26.26                              | 17.11                     | (9.15)   |
| Council Tax (Surplus)/Deficit     Contribution (to)/ from SCC     Contribution (to)/ from HPCC     Contribution (to)/ from HPCC     Contribution (to)/ from Hand IOW F&R     Council Tax Collection Fund Balance c/f     MDR (Surplus)/Deficit     Contribution (to)/ from SCC     Contribution (to)/ from SCC     Contribution (to)/ from DLUHC     Contribution (to)/ from H and IOW F&R     MDR Collection Fund Balance c/f     Contribution (to)/ from H and IOW F&R     Contribution  | Business Rates Deficit/(Surplus) Carried Forward          | 1.99                               | (6.73)                    | (8.72)   |
| Contribution (to)/ from SCC(0.25)Contribution (to)/ from HPCC(0.04)Contribution (to)/ from H and IOW F&R(0.01)Council Tax Collection Fund Balance c/f(0.29)NDR (Surplus)/Deficit(3.30)Contribution (to)/ from SCC(3.30)Contribution (to)/ from DLUHC(3.37)Contribution (to)/ from H and IOW F&R(0.07)NDR Collection Fund Balance c/f(6.73)Total SCC (Surplus)/Deficit(3.55)ADD: Variance in grant estimated as due from Government (General Fund)(1.18)ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher4.43   | Total Collection Fund (Surplus)/Deficit                   | 2.26                               | (7.03)                    | (9.28)   |
| Contribution (to)/ from HPCC(0.04)Contribution (to)/ from H and IOW F&R(0.01)Council Tax Collection Fund Balance c/f(0.29)NDR (Surplus)/Deficit(3.30)Contribution (to)/ from SCC(3.30)Contribution (to)/ from DLUHC(3.37)Contribution (to)/ from H and IOW F&R(0.07)NDR Collection Fund Balance c/f(6.73)Total SCC (Surplus)/Deficit(3.55)ADD: Variance in grant estimated as due from Government (General Fund)(1.18)ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher4.43  | Council Tax (Surplus)/Deficit                             |                                    |                           |  |
| Contribution (to)/ from H and IOW F&R(0.01)Council Tax Collection Fund Balance c/f(0.29)NDR (Surplus)/Deficit(3.30)Contribution (to)/ from SCC(3.30)Contribution (to)/ from DLUHC(3.37)Contribution (to)/ from H and IOW F&R(0.07)NDR Collection Fund Balance c/f(6.73)Total SCC (Surplus)/Deficit(3.55)ADD: Variance in grant estimated as due from Government (General Fund)(1.18)ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher4.43  | Contribution (to)/ from SCC                               |                                    | (0.25)                    |  |
| Council Tax Collection Fund Balance c/f(0.29)NDR (Surplus)/Deficit(0.29)Contribution (to)/ from SCC(3.30)Contribution (to)/ from DLUHC(3.37)Contribution (to)/ from H and IOW F&R(0.07)NDR Collection Fund Balance c/f(6.73)Total SCC (Surplus)/Deficit(3.55)ADD: Variance in grant estimated as due from Government (General Fund)(1.18)ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher4.43   |   |                                    | (0.04)                    |  |
| NDR (Surplus)/Deficit     Contribution (to)/ from SCC   (3.30)     Contribution (to)/ from DLUHC   (3.37)     Contribution (to)/ from H and IOW F&R   (0.07)     NDR Collection Fund Balance c/f   (6.73)     Total SCC (Surplus)/Deficit   (3.55)     ADD: Variance in grant estimated as due from Government (General Fund)   (1.18)     ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher   4.43  | Contribution (to)/ from H and IOW F&R                     |                                    | (0.01)                    |  |
| Contribution (to)/ from SCC(3.30)Contribution (to)/ from DLUHC(3.37)Contribution (to)/ from H and IOW F&R(0.07)NDR Collection Fund Balance c/f(6.73)Total SCC (Surplus)/DeficitADD: Variance in grant estimated as due from Government (General Fund)ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher4.43   | Council Tax Collection Fund Balance c/f                   | —                                  | (0.29)                    |  |
| Contribution (to)/ from DLUHC   (3.37)     Contribution (to)/ from H and IOW F&R   (0.07)     NDR Collection Fund Balance c/f   (6.73)     Total SCC (Surplus)/Deficit   (3.55)     ADD: Variance in grant estimated as due from Government (General Fund)   (1.18)     ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher   4.43   | NDR (Surplus)/Deficit                                     |                                    |                           |  |
| Contribution (to)/ from H and IOW F&R(0.07)NDR Collection Fund Balance c/f(6.73)Total SCC (Surplus)/Deficit(3.55)ADD: Variance in grant estimated as due from Government (General Fund)(1.18)ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher4.43   |   |                                    | (3.30)                    |  |
| NDR Collection Fund Balance c/f   (6.73)     Total SCC (Surplus)/Deficit   (3.55)     ADD: Variance in grant estimated as due from Government (General Fund)   (1.18)     ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher   4.43   |   |                                    | (3.37)                    |  |
| Total SCC (Surplus)/Deficit   (3.55)     ADD: Variance in grant estimated as due from Government (General Fund)   (1.18)     ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher   4.43  |   |                                    | · /                       |  |
| ADD: Variance in grant estimated as due from Government (General Fund)(1.18)ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher4.43  | NDR Collection Fund Balance c/f                           | —                                  | (6.73)                    |  |
| ADD: Variance in grant estimated as due from Government (General Fund)(1.18)ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher4.43  | Total SCC (Surplus)/Deficit                               |                                    | (3.55)                    |  |
| ADD: Shortfall in grant income c/f from 2021/22 due to deferral of CARF scher 4.43   | · · · · · · · · · · · · · · · · · · ·                     |                                    |                           |  |
|  |   |                                    |                           |  |
|  | NET SCC (Surplus)/Deficit for future budget purposes at C | (0.29)                             |                           |  |