



- North Yorkshire Police Authority £40,140
- North Yorkshire Fire and Rescue Authority £12,185
- Craven District Council £40,162.

4.3 This Council must take the £40,162 into account when it sets its element of the Council Tax for 2014/15.

4.4 It is not unusual for a surplus to be estimated on a Collection Fund. The ideal situation is for it to break even year on year but when dealing with figures in excess of £39M a surplus of £300,000 represents a positive variance of only 0.8%.

4.5 The surplus is likely to have occurred because of a slight understatement of the number of properties coming into charge during the current year when the Council Tax Base for 2013/14 was calculated some 12 months ago.

## 5. **Implications**

5.1 **Financial and Value for Money (vfm) Implications** – The Council has to take account of its proportion of the estimated surplus in setting the Council tax for 2014/15.

5.2 **Legal Implications** – The Council must by law take account of its proportion of the estimated surplus in setting the Council tax for 2014/15.

5.3 **Contribution to Council Priorities** – None

5.4 **Risk Management** – There is a risk of the Council breaking the law should the recommendations not be approved.

6. **Consultations with Others** – None

7. **Access to Information : Background Documents** – Working papers held in Financial services

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Note: Members are invited to contact the author in advance of the meeting with any detailed queries or questions.

9. **Appendices** – None