

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

INFORMATION

meeting date: 24 JANUARY 2023
 title: REVENUES AND BENEFITS GENERAL REPORT
 submitted by: DIRECTOR OF RESOURCES
 principal author: MARK EDMONDSON

1 PURPOSE

1.1 To inform committee of debts outstanding for business rates, council tax and sundry debtors. Also to update committee on benefits performance, including benefits processing times and overpayment recovery.

1.2 Relevance to the Council's ambitions and priorities:

- Council Ambitions/Community Objectives/Corporate Priorities

Without the revenue collected from rates, council tax and sundry debtors we would be unable to meet the Council's ambitions, objectives and priorities.

2 NATIONAL NON-DOMESTIC RATES (NNDR)

2.1 The following is a collection statement to 5 January 2023:

	£000	£000	2022/23 %	2021/22 %
Balance Outstanding 1 April 2022		340		
NNDR amounts due	21,995			
Plus costs	1			
Transitional surcharge	3			
Write ons	0			
	21,999			
Less				
- Transitional relief	2			
- Exemptions	-443			
- Charity, Rural, Community Amateur Sports Clubs Relief, CARF	-1,886			
- Small Business Rate Relief	-3,857			
- Nursery Discount, Retail Discount, SSB, Flood Relief, Revaluation 2017, Pub, SSB and Other reliefs	-2,038			
- Interest Due	0			
- Write Offs	-175			
	-8,397	13,602		
Total amount to recover		13,942		
Less cash received to 5 January 2023		-11,870	85.1	80.8
Amount Outstanding		2,072	14.9	19.2

NB The figures included in the table include not only those charges for 2022/23 but also those relating to previous years, but we are required to report to the Department for Levelling Up, Housing and Communities (DLUHC) our in-year collection rate. This figure is published and is used to compare our performance with other local authorities. On this measure our current in year collection rate at 31 December 2022 is 86.91% compared with 81.96% at 31 December 2021.

3 COUNCIL TAX

3.1 The following is a collection statement for Council Tax to 5 January 2023:

	£000	£000	2022/23 %	2021/22 %
Balance Outstanding 1 April 2022		1,277		
Council Tax amounts due	58,652			
Plus costs	65			
Transitional relief	2			
Write ons	2			
	58,721			
Less - Exemptions	-869			
- Discounts	-5,251			
- Disabled banding reduction	-75			
- Council Tax Benefit	4			
- Local Council Tax Support plus Hardship	-2,234			
- Write offs	-23			
	-8,448	50,273		
Total amount to recover		51,550		
Less cash received to 5 January 2023		-44,539	86.4	86.0
Amount Outstanding		7,011	13.6	14.0

NB The figures included in the table include not only those charges for 2022/23 but also those relating to previous years, but we are required to report our in year collection rate to the DLUHC. This figure is published by them and is used to compare our performance against other local authorities. On this measure our current in year collection rate at 31 December 2022 is 87.32% compared to 87.12% at 31 December 2021.

4 SUNDRY DEBTORS

4.1 A summary of the sundry debtors account at 16 January 2023 is:

	£000	£000
Amount Outstanding 1 April 2022		1,181
Invoices Raised	2,761	
Plus costs	0	
		2,761
Less credit notes		-226
Total amount to recover		3,716
Less cash received to 16 January 2023		-2,797
Amount outstanding		919

Aged Debtors	000s	%
< 30 days	30	3.26
30 - 59 days	235	25.57
60 - 89 days	179	19.48
90 - 119 days	18	1.96
120 - 149 days	7	0.76
150+ days	450	48.97
	919	100

4.2 A large proportion of the balance of debt outstanding in the '150+ days' includes debts raised on an annual basis at the start of the financial year, which are being paid by direct debit on a monthly basis throughout the year. The main balance of debt outstanding for '150+ days' is debt relating to overpaid housing benefit due to reasons including fraud. Recovery action continues on such housing benefit debts, with some being paid by instalments.

5 HOUSING BENEFIT AND COUNCIL TAX SUPPORT PERFORMANCE

5.1 The main indicator for Housing Benefit and Council Tax Support performance is known as Right Time. The benefit section also report on Local Performance Indicators that have been set within the department for benefit fraud and overpayments.

5.2 The Department for Work and Pensions does not require Local Authorities (LA's) to report on any other Performance Measures but encourages them to monitor their own performance locally.

5.3 We obviously consider it very important to monitor overpayment data.

Housing Benefit Right Time Indicator 2022/2023

The right time indicator measures the time taken to process HB/CTS new claims and change events; this includes changes in circumstances, interventions, fraud referrals and prints generated by the benefit department.

Target for year	Actual Performance 1 October 2022 – 31 December 2022	Average Performance
5 days	3.19 days	20 days per IRRV

New claims performance

Target for year	Actual Performance 1 October 2022 – 31 December 2022	Top grade 4 for all LA's 2007/08
15 days	16.35 days	Under 30 days

6 HOUSING BENEFIT OVERPAYMENTS

- 6.1 Overpayment means any amount paid as Housing Benefit when there was no entitlement under the regulations.

Performance for the period 1 July 2022 – 30 September 2022:

Performance Measure	%
The amount of Housing Benefit (HB) overpayments recovered during the period being reported on as a percentage of HB overpayments deemed recoverable during that period.	93.51
The amount of Housing Benefit (HB) overpayments recovered during the period as a percentage of the total amount of HB overpayment debt outstanding at the start of the financial year plus amount of HB overpayments identified during the period.	9.35
The amount of Housing Benefit (HB) overpayments written off during the period as a percentage of the total amount of HB overpayment debt outstanding at the start of the financial year, plus amount of HB overpayments identified during the period.	0.44

7 CONCLUSION

- 7.1 Note the continuing progress that we make in collecting these debts, and the performance of our Housing Benefit Section remains satisfactory.

HEAD OF REVENUES AND BENEFITS

DIRECTOR OF RESOURCES

PF3-23/ME/AC
16 January 2023

For further information please ask for Mark Edmondson.