

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

INFORMATION

meeting date: 28 MARCH 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 19 March 2023:

	£000	£000	2022/23 %	2021/22 %
Balance Outstanding 1 April 2022		340		
NNDR amounts due	22,050			
Plus costs	1			
Transitional surcharge	3			
Write ons	0			
	22,054			
Less				
- Transitional relief	2			
- Exemptions	-472			
- Charity, Rural, Community Amateur Sports Clubs Relief, CARF	-1,883			
- Small Business Rate Relief	-3,893			
- Nursery Discount, Retail Discount, SSB, Flood Relief, Revaluation 2017, Pub, SSB and Other reliefs	-2,026			
- Interest Due	0			
- Write Offs	-176			
	-8,448	13,606		
Total amount to recover		13,946		
Less cash received to 19 March 2023		-13,304	95.4	94.7
Amount Outstanding		642	4.6	5.3

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 28 February 2023 is 96.49% compared with 97.06% at 28 February 2022.

3 COUNCIL TAX

3.1 The following is a collection statement for Council Tax to 19 March 2023:

	£000	£000	2022/23 %	2021/22 %
Balance Outstanding 1 April 2022		1,277		
Council Tax amounts due	58,686			
Plus costs	79			
Transitional relief	3			
Write ons	3			
	58,771			
Less - Exemptions	-890			
- Discounts	-5,299			
- Disabled banding reduction	-76			
- Council Tax Benefit	4			
- Local Council Tax Support plus Hardship	-2,227			
- Write offs	-27			
	-8,515	50,256		
Total amount to recover		51,533		
Less cash received to 19 March 2023		-50,119	97.3	97.0
Amount Outstanding		1,414	2.7	3.0

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 28 February 2023 is 98.44% compared to 98.24% at 28 February 2022.

4 SUNDRY DEBTORS

4.1 A summary of the sundry debtors account at 20 March 2023 is:

	£000	£000
Amount Outstanding 1 April 2022		1,181
Invoices Raised	3,759	
Plus costs	0	
		3,759
Less credit notes		-244
Less Write Offs		-20
Total amount to recover		4,676
Less cash received to 20 March 2023		-4,046
Amount outstanding		630

Aged Debtors	000s	%
< 30 days	28	4.44
30 - 59 days	16	2.54
60 - 89 days	72	11.43
90 - 119 days	40	6.35
120 - 149 days	116	18.41
150+ days	358	56.83
	630	100

4.2 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 October 2022 – 31 December 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.	132.0
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.	12.53
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.	1.37

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

PF23-23/ME/AC

6 March 2023

For further information please ask for Mark Edmondson.