

# RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

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meeting date: 7 NOVEMBER 2023  
 title: REVENUES AND BENEFITS GENERAL REPORT  
 submitted by: DIRECTOR OF RESOURCES AND DEPUTY CHIEF EXECUTIVE  
 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 22 October 2023:

	£000	£000	2023/24 %	2022/23 %
Balance Outstanding 1 April 2023		406		
NNDR amounts due	24,629			
Plus costs	2			
Transitional surcharge	7			
Write ons	0			
	<b>24,638</b>			
Less				
- Transitional relief	-1,923			
- Exemptions	-463			
- Charity, Rural, Community Amateur Sports Clubs Relief, CARF	-1,531			
- Small Business Rate Relief	-3,421			
- RHL Relief, SSB Relief and adjustments to previous reliefs	-3,190			
- Interest Due	-7			
- Write Offs	-19			
	<b>-10,554</b>	14,084		
<b>Total amount to recover</b>		<b>14,490</b>		
Less cash received to 22 October 2023		-9,142	63.1	65.6
<b>Amount Outstanding</b>		<b>5,348</b>	<b>36.9</b>	<b>34.4</b>

NB The figures included in the table include not only those charges for 2023/24 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 30 September 2023 is 64.21% compared with 68.44% at 31 September 2022.

### 3 COUNCIL TAX

3.1 The following is a collection statement for Council Tax to 22 October 2023:

	£000	£000	2023/24 %	2022/23 %
Balance Outstanding 1 April 2023		1,158		
Council Tax amounts due	62,385			
Plus costs	54			
Transitional relief	0			
Write ons	0			
	<b>62,439</b>			
Less - Exemptions	-1,022			
- Discounts	-5,570			
- Disabled banding reduction	-90			
- Council Tax Benefit	4			
- Local Council Tax Support	-2,409			
- Write offs	-16			
	<b>-9,103</b>	53,336		
<b>Total amount to recover</b>		<b>54,494</b>		
Less cash received to 22 October 2023		-32,219	59.1	59.4
<b>Amount Outstanding</b>		<b>22,275</b>	<b>40.9</b>	<b>40.6</b>

NB The figures included in the table include not only those charges for 2023/24 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 30 September 2023 is 58.70% compared to 59.04% at 30 September 2022.

#### 4 SUNDRY DEBTORS

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

	£000	£000
Amount Outstanding 1 April 2023		641
Invoices Raised	2,308	
Plus costs	1	
		<b>2,309</b>
Less credit notes		-257
Less Write Offs		-1
<b>Total amount to recover</b>		<b>2,692</b>
Less cash received to 20 October 2023		-1,863
<b>Amount outstanding</b>		<b>829</b>

Aged Debtors	000s	%
< 30 days	137	16.53
30 - 59 days	110	13.27
60 - 89 days	13	1.57
90 - 119 days	3	0.36
120 - 149 days	1	0.12
150+ days	565	68.15
	<b>829</b>	<b>100</b>

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 2023/2024*

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 July 2023 – 30 September 2023	Average Performance
5 days	4.40 days	20 days per IRRV

*New claims performance*

Target for year	Actual Performance 1 July 2023 – 30 September 2023	Top grade 4 for all LA's 2007/08
15 days	29.72 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 2023 – 30 September 2023:

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.	118.61
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.	19.07
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.	0.00

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 AND DEPUTY  
CHIEF EXECUTIVE

PF70-23/ME/AC  
20 October 2023

For further information please ask for Mark Edmondson.