

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

INFORMATION

meeting date: 9 APRIL 2024
 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 20 March 2024:

	£000	£000	2023/24 %	2022/23 %
Balance Outstanding 1 April 2023		406		
NNDR amounts due	24,363			
Plus costs	3			
Transitional surcharge	41			
Write ons	2			
	24,409			
Less				
- Transitional relief	-1,916			
- Exemptions	-435			
- Charity, Rural, Community Amateur Sports Clubs Relief, CARF	-1,477			
- Small Business Rate Relief	-3,428			
- RHL Relief, SSB Relief and adjustments to previous reliefs	-3,180			
- Interest Due	-9			
- Write Offs	-37			
	-10,482	13,927		
Total amount to recover		14,333		
Less cash received to 20 March 2024		-13,509	94.25	95.49
Amount Outstanding		824	5.75	4.51

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 29 February 2024 is 95.80% compared with 96.49% at 28 February 2023.

2.2 Key information from the Business Rates Annual billing exercise:

Number of accounts	2,738
Nil bills	1,534
% Nil bills	56%
Gross liability	£25,094,609
Net liability	£15,876,239
SBRR (1401 cases) and SSBR (155 cases)	£3,905,079
RHL relief (336 cases)	£2,915,269
Charity Relief (115 Mand and 51 Disc cases)	£1,502,232

3 COUNCIL TAX

3.1 The following is a collection statement for Council Tax to 20 March 2024:

	£000	£000	2023/24 %	2022/23 %
Balance Outstanding 1 April 2023		1,158		
Council Tax amounts due	62,498			
Plus costs	85			
Transitional relief	1			
Write ons	2			
	62,586			
Less - Exemptions	-1,090			
- Discounts	-5,640			
- Disabled banding reduction	-90			
- Council Tax Benefit	6			
- Local Council Tax Support	-2,391			
- Write offs	-40			
	-9,245	53,341		
Total amount to recover		54,499		
Less cash received to 20 March 2024		-53,028	97.3	97.31
Amount Outstanding		1,471	2.70	2.69

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 at 29 February 2024 is 98.43% compared to 98.44% at at 28 February 2023.

3.2 Key information from the Council Tax Annual billing exercise:

Number of accounts	29,409
Nil bills	2,142
Ebills registrations	1,011
Gross liability	£65,787,612 (£5,263,009)
Net liability	£56,455,070 (£4,516,406)
SPD	£4,668,110 (£373,449)
LTE	£621,026 (£49,682)
LCTS	£2,523,654 (£201,892)
Unoccupied and furnished	£57,563 (£4,605)

Figures in brackets are Ribble Valley BC element.

4 SUNDRY DEBTORS

4.1 A summary of the sundry debtors account at 22 March 2024 is:

	£000	£000
Amount Outstanding 1 April 2023		641
Invoices Raised	2,844	
Plus costs	1	
		2,845
Less credit notes		-366
Less Write Offs		-1
Total amount to recover		3,119
Less cash received to 22 March 2024		-2,509
Amount outstanding		610

Aged Debtors	000s	%
< 30 days	87	14.26
30 - 59 days	72	11.80
60 - 89 days	27	4.43
90 - 119 days	97	15.90
120 - 149 days	5	0.82
150+ days	322	52.79
	610	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 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 October 2023 – 31 December 2023	Average Performance
5 days	2.68 days	20 days per IRRV

New claims performance

Target for year	Actual Performance 1 October 2023 – 31 December 2023	Top grade 4 for all LA's 2007/08
15 days	14.80 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 2023 – 31 December 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.	131.26
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.	14.58
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.	0.24

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

PF21-24/ME/AC
21 March 2024

For further information please ask for Mark Edmondson.