

# RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

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meeting date: 18 JUNE 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 2 June 2024:

	£000	£000	2024/25 %	2023/24 %
Balance Outstanding 1 April 2024		524		
NNDR amounts due	26,148			
Plus costs	0			
Transitional surcharge	0			
Write ons	0			
	<b>26,148</b>			
Less				
- Transitional relief	-1,009			
- Exemptions	-488			
- Charity, Rural, Community Amateur Sports Clubs Relief, CARF	-1,443			
- Small Business Rate Relief	-3,607			
- RHL Relief, SSB Relief and adjustments to previous reliefs	-3,385			
- Interest Due	0			
- Write Offs	-37			
	<b>-9,969</b>	16,179		
<b>Total amount to recover</b>		<b>16,703</b>		
Less cash received to 2 June 2024		-5,223	31.27	33.58
<b>Amount Outstanding</b>		<b>11,480</b>	<b>68.73</b>	<b>66.42</b>

NB The figures included in the table include not only those charges for 2024/25 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 May 2024 is 32.21% compared with 36.38% at 31 May 2023.

## 2.2 Key information from the Business Rates Annual billing exercise April 2024:

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 Mandatory and 51 Discretionary cases)	£1,502,232

\*SBRR (Small Business Rate Relief) SSBR (Supporting Small Business Rate Relief)

^RHL (Retail, Hospitality and Leisure Rate Relief)

## 3 COUNCIL TAX

### 3.1 The following is a collection statement for Council Tax to 2 June 2024:

	£000	£000	2023/24 %	2022/23 %
Balance Outstanding 1 April 2024		1,226		
Council Tax amounts due	65,978			
Plus costs	10			
Transitional relief	0			
Write ons	5			
	<b>65,993</b>			
Less - Exemptions	-1,036			
- Discounts	-5,837			
- Disabled banding reduction	-81			
- Council Tax Benefit	0			
- Local Council Tax Support	-2,566			
- Write offs	-16			
	<b>-9,536</b>	56,457		
<b>Total amount to recover</b>		<b>57,683</b>		
Less cash received to 2 June 2024		-11,590	20.09	20.57
<b>Amount Outstanding</b>		<b>46,093</b>	<b>79.91</b>	<b>79.43</b>

NB The figures included in the table include not only those charges for 2024/25 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 31 May 2024 is 20.58% compared to 20.70% at at 31 May 2023.

3.2 Key information from the Council Tax Annual billing exercise April 2024:

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)
Single Person Discount	£4,668,110 (£373,449)
Long Term Empties	£621,026 (£49,682)
Local Council Tax Support	£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 6 June 2024 is:

	£000	£000
Amount Outstanding 1 April 2024		592
Invoices Raised	1,899	
Plus costs	0	
		<b>1,899</b>
Less credit notes		-41
Less Write Offs		0
<b>Total amount to recover</b>		<b>2,450</b>
Less cash received to 6 June 2024		-1,578
<b>Amount outstanding</b>		<b>872</b>

Aged Debtors	000s	%
< 30 days	65	7.45
30 - 59 days	24	2.75
60 - 89 days	384	44.04
90 - 119 days	9	1.03
120 - 149 days	4	0.46
150+ days	386	44.27
	<b>872</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 January 2024 – 31 March 2024	Average Performance
5 days	3.31 days	20 days per IRRV

*New claims performance*

Target for year	Actual Performance 1 January 2024 – 31 March 2024	Top grade 4 for all LA's 2007/08
15 days	19.70 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 January 2024 – 31 March 2024:

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.	44.70
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.	10.70
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.	0.18

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

PF30-24/ME/AC  
3 June 2024

For further information please ask for Mark Edmondson.