

RIBBLE VALLEY BOROUGH COUNCIL REPORT TO POLICY AND FINANCE COMMITTEE

INFORMATION

meeting date: 10 SEPTEMBER 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 26 August 2024:

	£000	£000	2024/25 %	2023/24 %
Balance Outstanding 1 April 2024		524		
NNDR amounts due	25,377			
Plus costs	2			
Transitional surcharge	-1			
Write ons	0			
	25,378			
Less				
- Transitional relief	-1,012			
- Exemptions	-481			
- Charity, Rural, Community Amateur Sports Clubs Relief, CARF	-1,366			
- Small Business Rate Relief	-3,611			
- RHL Relief, SSB Relief and adjustments to previous reliefs	-3,353			
- Interest Due	-22			
- Write Offs	-37			
	-9,882	15,496		
Total amount to recover		16,020		
Less cash received to 26 August 2024		-7,659	47.81	48.73
Amount Outstanding		8,361	52.19	51.27

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 July 2024 is 47.95% compared with 48.06% at 31 July 2023.

2.2 Business Rates key information at 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 26 August 2024:

	£000	£000	2023/24 %	2022/23 %
Balance Outstanding 1 April 2024		1,226		
Council Tax amounts due	66,121			
Plus costs	59			
Transitional relief	0			
Write ons	9			
	66,189			
Less - Exemptions	-1,057			
- Discounts	-5,895			
- Disabled banding reduction	-82			
- Council Tax Benefit	0			
- Local Council Tax Support	-2,567			
- Write offs	-31			
	-9,632	56,557		
Total amount to recover		57,783		
Less cash received to 26 August 2024		-23,250	40.24	40.31
Amount Outstanding		34,533	59.76	59.69

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 as at 31 July 2024 is 39.72% compared to 39.92% as at 31 July 2023.

3.2 Council Tax key information at 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 23 August 2024 is:

	£000	£000
Amount Outstanding 1 April 2024		592
Invoices Raised	2,344	
Plus costs	0	
		2,344
Less credit notes		-148
Less Write Offs		0
Total amount to recover		2,788
Less cash received to 23 August 2024		-2,025
Amount outstanding		763

Aged Debtors	000s	%
< 30 days	57	7.47
30 - 59 days	88	11.53
60 - 89 days	38	4.98
90 - 119 days	15	1.97
120 - 149 days	277	36.30
150+ days	288	37.75
	763	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 2024/25

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 April 2024 – 30 June 2024	Average Performance
5 days	2.36 days	20 days per IRRV

New claims performance

Target for year	Actual Performance 1 April 2024 – 30 June 2024	Top grade 4 for all LA's 2007/08
15 days	14.47 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 April 2024 – 30 June 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.	37.16
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.	9.92
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.	0.15

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

PF41-24/ME/AC
20 August 2024

For further information please ask for Mark Edmondson.