



SHARED REVENUES AND BENEFITS JOINT COMMITTEE

**Tuesday, 20 February
2018**

2.00 pm

**Committee Room, North
Kesteven District
Council Offices - North
Kesteven District
Council Offices**

Membership: Councillors Ray Cucksey (Chair), Donald Nannestad (Vice-Chair), Ric Metcalfe and John Money

Substitute members: Councillors Peter Burley, Sue Howe, Fay Smith and Peter West

Officers attending: None.

AGENDA

SECTION A	Pages
1. Confirmation of Minutes - 28 November 2017	3 - 14
2. Declarations of Interest	
Please note that, in accordance with the Members' Code of Conduct, when declaring interests members must disclose the existence and nature of the interest, and whether it is a disclosable pecuniary interest (DPI) or personal and/or pecuniary.	
3. Members' Summary of Reports	15 - 16
A summary of reports is provided for members' information.	
4. Performance Update	17 - 26
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6. Revenues and Benefits - Base Budget Forecast 2018/19	33 - 36
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Present: Councillor Ray Cucksey (*in the Chair*),
Councillor Donald Nannestad and Councillor Ric Metcalfe

Apologies for Absence: Councillor John Money

17. Confirmation of Minutes - 5 September 2017

RESOLVED that the minutes of the meeting held on 5 September 2017 be confirmed.

18. Declarations of Interest

No declarations of interest were received.

19. Members' Summary of Reports

A summary of the reports contained within the agenda pack for this meeting was noted.

20. Financial Monitoring Quarter 2 2017/18

Purpose of Report

To present members with the second quarter's financial performance for the Revenues and Benefits Shared Service for 2017/18.

Decision

That the actual position at quarter 2 be noted and the budget adjustments for 2017/18, as set out in paragraph 3.2 of the report and amended as per the minute below, be approved.

Alternative Options Considered and Rejected

None.

Reasons for Decision

The approved budget for 2017/18 contained a contingency budget of £20,000 within revenues and benefits management costs to cover unforeseen events. As part of the restructure of the service earlier in the year this had since been moved to cover additional staff capacity within the service.

The budget had subsequently been revised to account for a number of items which included Universal Credit, the Housing Benefit New Burden and the FERIS Incentive Funding, as set out in paragraph 3.2 of the report. In addition to this, it was noted that £6,899.03 each would be allocated to the City of Lincoln Council and North Kesteven District Council to account for changes to the computer software system. This meant that the total in the table at paragraph 3.2 would now equate to £55,976.06.

Financial performance for the second quarter of 2017/18 was detailed in Appendix 1 of the report, with an underspend against the approved budget of £30,977.

The forecast outturn for 2017/18 predicted that there would be an underspend against the approved budget of £73,178. Further details relating to this were outlined in Appendix 2 of the report. A summary of the main forecast year-end variations against the approved budget for 2017/18 was outlined in the report under paragraph 4.3 and were attributable to staffing, telephone expenses, printing and mobile phones and lone working devices in relation to the Benefits, Revenues Local Taxation and Benefits/Money Advice teams.

It was noted that printing was now being undertaken by a new corporate external printing company, with the figures set out in the report reflecting last year's costs and may represent a 'worst case' scenario. It was hoped that use of the new printing company would result in some financial efficiencies.

21. Performance Update

Purpose of Report

To provide members with an update on performance in the Revenues and Benefits Shared Service.

Decision

- (1) That the performance information as set out in the report be noted.
- (2) That a performance update be presented to the next meeting scheduled to be held on 27 February 2018.

Alternative Options Considered and Rejected

None.

Reason for Decision

Updates on performance in the Revenues and Benefits Shared Service for quarter 2 of 2017/18 were noted, as follows:

Council tax

As at the end of quarter 2, in-year collections compared to the same point in 2016/17 were both higher at 0.14% in Lincoln and 0.09% in North Kesteven. This was noted as being positive when taking into consideration changes to localised council tax support schemes. As at the end of October 2017, in comparison to the end of October 2016, collection was 0.19% higher and 0.15% lower for Lincoln and North Kesteven respectively. No specific concerns regarding collection rates for 2017/18 were expected at this point in time. Paragraphs 4.3 and 4.4 of the report demonstrated the additional council tax being collected.

Business rates

Compared to the same point in 2016/17 as at the end of October 2017, in-year business rate collection performance was as follows:

- City of Lincoln – 1.47% up;
- North Kesteven – 0.01% up;
- West Lindsey – 0.36% down.

Although West Lindsey collection was still lower than the same point in 2016/17, collection was further behind earlier in 2017/18 so progress was being made. This would continue to be closely managed and monitored. As at the end of October 2017, in comparison to the end of October 2016, collection was 1.47% higher, the same, and 0.36% lower for Lincoln, North Kesteven and West Lindsey respectively. Paragraphs 4.8 and 4.9 of the report demonstrated the additional council tax being collected.

Outstanding revenues customers

The number of outstanding revenues customers in the document imaging system had increased from quarter 1 to quarter 2 in 2017/18. This was largely due to a reduced resource on the council tax administration team during quarter 2 whilst recruitment was taking place. By the end of October 2017, these figures had reduced to 137 for Lincoln and 75 for North Kesteven.

Progress had been made with implementation of e-forms within the Shared Service and in particular in the council tax administration team. E-move forms and an integrated online direct debit mandate were now in place and operating successfully. Further plans were being developed which it was envisaged would assist the team to become more efficient, enabling quicker turnaround of telephone and email enquiries. The Chair welcomed the progress made with e-forms, which he said was very positive.

Prior year arrears for council tax and business rates

Prior year arrears for council tax and business rates had continued to reduce, demonstrating the focus also being in respect of recovering these monies as well as in-year collections.

Housing benefits overpayments

As at the end of quarter 2 in 2017/18, in-period collection stood at 80.29% for Lincoln and 85.20% for North Kesteven. Compared to the end of quarter 2 in 2016/17 this represented a significant increase in performance of 19.71% and 20.85% respectively.

Despite the increases in in-period overpayments collection, the ongoing issue of rising monies outstanding continued as demonstrated in the table at paragraph 4.17 of the report. This highlighted an overall 63% increase in the amount of housing benefit overpayments outstanding between 31 March 2014 and 30 September 2017. This followed a national trend.

The reasons for outstanding monies included increased data matches with other organisations through various government initiatives, as well as the inability to be able to recover what could be large debts at standard and low rates of recovery.

Benefits performance

Although outstanding assessment work had increased from the end of quarter 1 to the end of quarter 2 in 2017/18, this figure was still lower than at the end of quarter 2 in 2016/17. It was noted, as with the council tax administration team, there had been a reduction in capacity on the team and recruitment was taking place to fill key gaps and reduce the outstanding workload.

In terms of average processing times, with the exception of North Kesteven whose new claims which had improved, these had increased slightly in the last quarter as a result of the team's current capacity issues. It was anticipated that this would improve as the resources were allocated accordingly.

The City of Lincoln's cumulative new claims average processing performance of 23.24 days at the end of quarter 2 was almost seven days quicker than at the same point last year. As at the end of October 2017, Lincoln's new claims processing time was 23.46 days, with North Kesteven's being 19.36 days.

22. Non-Domestic Rate Update

Reason for Report

To provide members with an update on current issues in relation to non-domestic rates.

Decision

That the report be noted.

Alternative Options Considered and Rejected

None.

Reason for Decision

It was noted that the previous report to this committee provided updates on the following aspects of non-domestic rates:

- business rate pilot;
- spring budget;
- discretionary relief policy;
- Local Government Finance Bill 2017.

Updates on the following schemes were noted in response to the spring budget in 2017:

Business rate pilot – 100% business rates retention in 2018/19

The pilot was currently expected to run for one year only, with the key requirements being to promote financial sustainability and coherent decision making across functional economic areas and use some of the additional retained income invested to encourage further growth. The pilot would operate in a similar way to the existing 50% business rate retention system and pooling arrangements, but with the following key differences:

- the pilot would operate with a zero levy, therefore retaining locally a greater proportion of any business rates growth;
- the safety net would be at pilot level, but would be set at 97% of baseline rather than the current 92.5% for individual councils/business rate pools;
- councils would forgo Rural Services Grant with revised tariffs and top ups being cancelled;
- it had been proposed that any gains were split on the same basis as the existing business rates pool.

A large proportion of local authorities had expressed an interest in the pilot, so it was likely that the process would become competitive. A decision was expected in December as to which bids had been successful, including the Lincolnshire authorities' bid following confirmation that it had been received.

Supporting small business relief scheme

Billing authorities were expected to use their discretionary powers under Section 47 of the Local Government Finance Act 1988 to grant this relief through a Section 31 grant from Government. The number of hereditaments that had been identified and had benefited from the scheme at 1 April 2017 for each of the three authorities was as follows:

- City of Lincoln – 6 out of 7 identified had responded with the total award being £6,060;
- North Kesteven – 20 out of 24 identified had responded with the total award being £26,821;
- West Lindsey – 10 out of 25 identified had responded with the total award being £11,517.

Support for pubs scheme

Officers had identified those ratepayers that may be entitled to relief and sent them application forms. By completing the application form, ratepayers could declare whether any relief awarded would not exceed the state aid limit. The number of application forms returned at 1 November 2017 were as follows:

- City of Lincoln – 25 out of 70 identified had responded with a total award of £25,000;
- North Kesteven – 35 out of 41 identified had responded with a total award of £32,906;
- West Lindsey – 37 out of 60 identified had responded with a total award of £28,957.

Discretionary relief scheme

As with the support for pubs scheme. officers had identified those ratepayers that may be entitled to relief and sent them application forms in order that they could declared whether any relief awarded would not exceed the state aid limit. The number of applications returned as at 1 November 2017 were as follows:

- City of Lincoln – 114 out of 675 identified had responded with a total award of £31,639;
- North Kesteven – 69 out of 540 identified had responded with a total award of £23,025.

It was noted that reminder forms would be sent to those who had not yet returned their forms.

West Lindsey had not been included in the above breakdown as, at the time of writing the report, the discretionary relief scheme had not gone through West Lindsey District Council's democratic decision-making processes.

Autumn Statement 2017

The Head of Shared Revenues and Benefits provided a brief overview of the Chancellor's Autumn Statement 2017. The following items relevant to the Shared Service were included in the Statement:

- the pricing index for business rates would switch from the Retail Price Index to the Consumer Price Index with the difference being reimbursed through Government's funding but there would be a future impact;
- legislation was to be put in place to address 'staircase tax' for those commercial premises that shared a building;
- a £1,000 discount for public houses per year would continue;
- the pilot schemes for 100% non-domestic rate retention was referred to in the statement. Successful bids from London Authorities had already been announced.

Officers were currently awaiting further detail from Government on the announcements made as part of the Autumn Statement.

23. Non Domestic Rates - Invest to Save Update

Purpose of Report

To provide members with an update on the non-domestic rate project being undertaken by the Revenues and Benefits Shared Service.

Decision

- (1) That the report be noted.
- (2) That the Joint Committee supports plans to continue 'invest to save' work in relation to the areas outlined in this report for 2018/18, including reallocation of resource to undertake this work.

Alternation Options Considered and Rejected

None.

Reason for Decision

As agreed at the previous meeting of the joint committee, a decision had been taken to extend the Invest to Save position up to 31 March 2018.

Work had commenced to identify missing and undervalued properties in the system. A decision had been taken to start with West Lindsey in view of potential process improvements that had been identified with regard to consideration of planning applications. It was noted that the non-domestic rates practitioner

appointed to lead this piece of work would devote two months to each of the three authorities.

The results, at the time of writing the report, for each authority was set out in the table at paragraph 6.1 of the report. As a result of this work:

- the West Lindsey Rateable Value for 2010 had increased by 587,565 and for 2017 by 874,155. For 2017/18, based on the multiplier of 0.466 this was an additional £407,356 of business rates income;
- the North Kesteven Rateable Value for 2010 had increased from the starting position by 474,575 and for 2017 by 603,925. For 2017/18, based on the multiplier of 0.466 this was an additional £281,429 of business rates income;
- the City of Lincoln Rateable Value for 2010 had increased by 121,018 and for 2017 by 143,318. For 2017/18, based on the multiplier of 0.466 this was an additional £66,786 of business rates income.

This represented a total additional income of £755,572 created by the Shared Service.

In terms of empty homes, the City of Lincoln Council and North Kesteven District Council maximised the discretion to levy an empty homes premium of 50% on council tax payable in respect of dwellings that had been left empty and unfurnished for two years or more. The Government had recently permitted local authorities to increase the levy to 100% for empty homes but at this stage consideration had not been given as to whether such an increase should be introduced or how the Government would allow for this to be facilitated. Members noted that there would be consequences to any increase to this levy, which was already the subject of numerous complaints. They also agreed that there would not be much time to take such a decision to ensure that any change could be incorporated within the respective authority's Council Tax Support Scheme and implemented in time for inclusion in annual billing.

It was noted that the City of Lincoln Council and North Kesteven District Council worked in partnership with Boston Borough Council, East Lindsey District Council, South Holland District Council and West Lindsey District Council as part of the Empty Homes Project. This project aimed to return homes that had been vacant for six months or longer back into viable use. The Invest to Save Officer would work closely with the Empty Homes Officer to review empty properties within the City of Lincoln and North Kesteven with a premium on the account. This would ensure that records were up to date but also offer the support available to those viable for the Empty Homes project. An update report on this piece of work would be presented to the next meeting of the joint committee.

With regard to single person discount, there were approximately 30,687 domestic properties in Lincoln and 16,096 in North Kesteven who currently received single person discount. It had been agreed that an outsourced managed service review of this scheme would be undertaken on a bi-annual basis, with the next review being undertaken during quarter 1 and quarter 2 of 2018/19. The tendering process for the procurement of this piece of work was scheduled to take place in December 2017. It was noted that both Councils also took part in the National Fraud Initiative, which compared council tax records with the electoral register.

In order to ensure correct entitlement to single person discount during a non-review year, the Invest to Save Officer would issue a review form to single person

discount recipients requesting that they confirm there were no changes to their particular circumstances. Reminder forms would also be sent in cases on non-returns. The outcomes of the cases reviewed would be monitored and an update report presented to the next meeting of the joint committee.

It was reported that the current post holder of the Invest to Save position would shortly be leaving the authority but that the work undertaken to date, together with the results achieved, provided a good business case to explore other opportunities moving forward.

24. Housing Benefit Overpayments Update

Purpose of Report

To provide the Joint Committee with an update on the recovery of housing benefit overpayments, as agreed on 5 September 2017.

Decision

- (1) That the report be noted.
- (2) That plans to continue with the Housing Benefit Overpayment Action Plan in relation to the areas outlined in this report for 2018/19, including reallocation of resources to undertake this work, be supported.

Alternative Options Considered and Rejected

None.

Reason for Decision

Appendix 1 to the report showed the outstanding housing benefit overpayments by status for both council and private tenants. It was noted that housing benefit overpayments could occur for a variety of reasons, including the following:

- customers not promptly notifying of a change of circumstances affecting their entitlement to housing benefit;
- delays in reassessment of housing benefit once a change had been reported to the Benefits Officer;
- fraudulently-claimed housing benefit;
- errors made in assessment of housing benefit by the local authority;
- errors made by the Department for Work and Pensions and Her Majesty Revenues and Customs in one of the benefit or incomes used in the assessment of housing benefit entitlement.

Due to the nature of the relatively large amounts of housing benefit being paid over an extended period, individual overpayments could be sizeable and for some debts could take many years to recover at standard weekly rate deductions from ongoing housing benefit entitlement and Department for Work and Pensions benefits.

As at the end of October 2017, the value of outstanding overpayments for the City of Lincoln and North Kesteven were £4,135,753 and £1,868,246 respectively. The recovery of overpayments could be at different stages and they were usually broken down into 'live housing benefit claims' or 'sundry debtors'. To

provide a context in relation to these figures, as per the mid-year estimate for 2017/18, the total estimated housing benefit to be paid by the City of Lincoln Council and North Kesteven District Council was £31,190,713 and £17,101,374 respectively. Less than 3% of these figures were subject to overpaid housing benefit.

Benefits Officers undertook specific actions with regards to the recovery of overpayment, with an explanation of the subsidy arrangements set out in paragraphs 4.5 and 4.6 of the report. The most effective methods of recovery included:

- reduce or offset the overpayment from arrears of housing benefit that become available;
- deduction from ongoing housing benefit;
- transferring the rent account where the customer is a council tenant.

It was noted that, with the introduction of Universal Credit, there would not be as much opportunity as there currently was to recover overpayments through housing benefit. In terms of priority recoverable debts, the status of housing benefit overpayments was in the process of being confirmed but it was likely that these would be classified between fourteenth and sixteenth in line. It was therefore key for authorities to tackle this legacy debt urgently.

The Chair acknowledged the significant workload associated with housing benefit overpayments and, referring to paragraph 8.1 of the report, asked whether increasing resources by one full time equivalent would be sufficient. It was noted that this represented a realistic proposal, taking into account the need to continue with the processing of other day-to-day benefits work alongside addressing overpayments.

The Joint Committee recognised that the Shared Service's statistics in relation to housing benefit overpayments represented a national trend and was not a local issue. Details relating to the Shared Service's Housing Benefit Overpayment Action Plan 2018/19 were set out in paragraph 8.1 of the report with updates scheduled to be submitted to the next meeting of the Joint Committee.

25. Welfare Reform Update

Purpose of Report

To update the Joint Committee on Universal Credit and progress with the Shared Service's Welfare Reform Strategy Action Plan.

Decision

- (1) That the update provided in relation to Universal Credit be noted.
- (2) That progress with the Welfare Reform Strategy Action Plan and Universal Preparation Plans be noted.
- (3) That an update report be submitted to the next meeting of the Joint Committee.

Alternatives Considered and Rejected

None.

Reason for Decision

Universal Credit in Lincoln and North Kesteven had been under the 'Live' Universal Credit scheme since 30 November 2015 and take up within the areas was still relatively low, mainly due to the specific client group identified for this first phase. It was noted that a recent announcement by the Department for Work and Pensions had set out a revised rollout schedule running to 2020 rather than 2021, with Lincoln Jobcentre moving to 'Full Service' Universal Credit from 7 March 2018 and Sleaford Jobcentre now moving to 'Full Service' in November 2018. The differences between 'Live' and 'Full Service' were outlined in paragraph 3.6 of the report.

The table in paragraph 3.2 of the report identified the number of customers for each authority since the 'Live' began on 30 November 2015 for each month. Work had commenced to determine how many of these customers had housing costs and were Council tenants, which would form part of the Universal Credit preparation plan detailed at Appendix 2 of the report.

The Joint Committee received an explanation as to the transition between the 'Full Service' Universal Credit system, which meant reverting to the housing benefit system for a period of four months prior to the commencement of the 'Full Service' system. Members acknowledged the complications this would have for customers as well as staff and it was noted that implantation of the 'Full Service' system would impact the wider service and not solely the Benefits Team.

Details relating to Welfare Reform from April 2017 were set out in the report and included the following key areas:

- restrictions on amounts for children and qualifying young persons;
- under-occupation (spare room subsidy);
- employment support allowance – removal of work-related activity group;
- bereavement support payment;
- 30 hours free childcare;
- Welfare Reform Strategy Action Plan.

It was reported that a member briefing on Welfare Reform would be held at the City Lincoln Council on 17 January 2018, with a date for a similar briefing for North Kesteven District Council to be confirmed in due course.

The Head of Shared Revenues and Benefits provided an update on the key aspects of the Autumn Statement relevant to welfare reform and Universal Credit, further to which the following points were noted:

- it would be easier for people to gain an advance for their Universal Credit payments;
- people would be paid for the first seven days, meaning that people would no longer be required to wait for their payment to be effective. This would increase the cost of the scheme;
- in commencing a Universal Credit new claim, a person's housing benefit would continue to be paid for the first two weeks. It was hoped that this

- would be reflected in the grant funding received by each respective authority;
- it would be easier for Universal Credit payments to be made direct to landlords.

The Head of the Shared Service added, by way of reassurance, that officers at both the City of Lincoln Council and North Kesteven District Council worked very closely with colleagues at the Job Centre, with co-location at City Hall being a very important part of this. Information was being shared on an almost daily basis and the relationship between the authorities and the Jobcentre was very positive. It was noted that the Universal Credit system may look very different by the time rollout for Sleaford Jobcentre commenced in November 2018.

A question was asked as to whether a change in housing benefit for rented properties not adhering to certain energy efficiency ratings would impact people living in mobile homes. The Head of the Shared Service agreed to investigate this matter.

Members asked whether any feedback had been received from South Kesteven District Council, whose Grantham based Job Centre had commenced 'Full Service' Universal Credit on 18 October 2017. Feedback to date had been that the Council had received lots more cases than it had anticipated.

26. Business Plan 2018/19

Purpose of Report

To provide the Joint Committee with an opportunity to consider the Revenues and Benefits Shared Service Business Plan for 2018/19.

Decision

That the Revenues and Benefits Shared Service Business Plan for 2018/19 be approved.

Alternative Options Considered and Rejected

None.

Reason for Decision

A copy of the Shared Service Business Plan for 2018/19 was appended to the report, with key features of the document including:

- key achievements in 2017/18;
- savings in 2017/18;
- key activities for 2018/19;
- strategic priority schemes for 2018/19;
- Towards Financial Sustainability Programme projects 2017/18;
- key risks;
- safeguarding;
- equality actions;
- working in neighbourhoods;
- workforce development;

- social value;
- data protection and information governance.

It was noted that the shared service proactively sought partnership working opportunities and new areas of work which fit within the service's wider remit. These would be further explored throughout 2018/19.

Revenues and Benefits Joint Committee – 20 February 2018:
Summary of reports.

Performance Update:

- Details Performance up to the end of Quarter 3 2017/18:
 - Council Tax: City of Lincoln up by 0.05%, North Kesteven down by 0.18%;
 - Business Rates all increased: City of Lincoln by 1.15%, North Kesteven by 0.32%, West Lindsey by 0.33%;
 - Outstanding levels of Revenues customer correspondence decreased significantly from the end of Quarter 2 to Quarter 3;
 - Housing Benefits Overpayments: In-period collection rates are positive, however there is an overall continuing rising level of outstanding debt (although North Kesteven's figure decreased by £29,728 in Quarter 3);
 - Benefits – Outstanding assessment work has decreased by 31% from Quarter 2 to Quarter 3 2017/8. Average claims processing figures for New Claims and Changes of Circumstance continue to be positive.

Financial Monitoring Quarter 3 2017/18:

- At quarter 3, there is an underspend against the approved budget of £129,802.
- The forecast outturn for 2017/18 predicts that there will be an underspend against the approved budget of £181,887.
- Budget increased by £19,534 through further New Burdens / grants.

Base Budget 2018/19:

- Presents to Members the Base Budget Forecast for the Revenues and Benefits shared service for 2018/19.
- The shared service is delivering savings for both authorities in excess of £0.5 million per annum, discounting additional New Burdens grant funded expenditure in 2018/19.

Housing Benefit Overpayments Update:

- As at the end of quarter 3 2017/18, the value of outstanding overpayments for City of Lincoln and North Kesteven are £4,248,202 and £1,823,546, respectively.
- Report outlines actions already taken, being taken, as well as those planned to tackle outstanding overpayments.

Business Rates Update:

- 100% Business Rates Retention Pilot 2018/19: bid made by Lincolnshire authorities, decision that this bid was successful notified December 2017;
- Supporting Small Business Relief Scheme: Has been applied with over £55,000 awarded over the three districts so far;

- Support for Pubs Scheme: Over £88,000 awarded across the three districts to date.
- Discretionary Relief Scheme (for 2017 revaluation transition): 410 awards made over the three districts so far, totalling £111,879.

Universal Credit Update:

- Updates on 'live' and 'full' service rollout of Universal Credit, with a specific focus on Full Service – with this being introduced in Lincoln Jobcentre from 7th March 2018, Sleaford Jobcentre from 14th November 2018.
- Highlights changes to the Universal Credit scheme, as announced in the Autumn Statement 2017.
- Updates on actions being taken as part of an overarching, and detailed specific Universal Credit action plan.

Welfare Reform Update:

- Updates Members on progress with the shared service's Welfare Reform Strategy Action Plan.

SUBJECT:	PERFORMANCE UPDATE
DIRECTORATE:	CHIEF EXECUTIVE
REPORT AUTHOR:	MARTIN WALMSLEY, HEAD OF SHARED REVENUES AND BENEFITS

1. Purpose of Report

- 1.1 To provide Members with an update on performance in the Revenues and Benefits shared service.

2. Executive Summary

- 2.1 This report provides an update on Revenues and Benefits performance information up to the end of Quarter 3 2017/18.
- 2.2 The Revenues and Benefits Shared Service has now been in operation since 1st June 2011, and performance has continued to be maintained and improved whilst providing value for money. Continual improvement and success is being achieved in terms of both statistical and financial performance, as well as positive outcomes for customers of the partner local authorities.

3. Background

- 3.1 At the 28th November meeting of this committee, a report was presented detailing Revenues and Benefits performance up to the end of Quarter 2 2017/18.
- 3.2 Performance is reported to this committee on a quarterly basis.

4. Revenues Performance

4.1 Council Tax

- 4.2 As at the end of Quarter 3, in-year collections compared to the same point in 2016/17 are as follows – Lincoln slightly up by 0.05%, and North Kesteven slightly down by 0.18%.
- 4.3 When considering the current collection levels, it should be noted that the collectable debit for both City of Lincoln and North Kesteven has increased from 2016/17 by £1.93m and £2.88m respectively. As a result of this, the collection figure (£'s) has increased from 2016/17, as shown in tables below in paragraph 4.4.

4.4 City of Lincoln:

	Collection %	Net collectable debit (£)	Total net receipt (£)
December 2017	79.77	39,266,457	31,321,258
December 2016	79.72	37,337,899	29,767,316
Difference	+0.05	+1,928,558	+1,553,942

North Kesteven:

	Collection %	Net collectable debit (£)	Total net receipt (£)
December 2017	86.27	57,554,738	49,651,727
December 2016	86.45	54,678,087	47,270,367
Difference	-0.18	+2,876,651	+2,381,360

4.5 Business Rates

4.6 Compared to the same point in 2016/17, as at the end Quarter 3 all three in-year Business Rates collections for which the shared service is responsible, are improved, as follows:

- City of Lincoln 1.15% up;
- North Kesteven 0.32% up;
- West Lindsey 0.33% up.

4.7 The tables below, in paragraph 4.8, detail changes in Net collectable debit and Total net receipt, when compared to the end of Quarter 3 2016/17.

4.8 City of Lincoln:

	Collection %	Net collectable debit (£)	Total net receipt (£)
December 2017	86.43	43,838,636	37,889,196
December 2017	85.28	44,374,786	37,844,607
Difference	+1.15	-536,150	+44,589

North Kesteven:

	Collection %	Net collectable debit (£)	Total net receipt (£)
December 2017	85.21	26,260,198	22,375,815
December 2016	84.89	26,313,561	22,336,361
Difference	+0.32	-53,363	+39,454

West Lindsey:

	Collection %	Net collectable debt (£)	Total net receipt (£)
December 2017	81.87	16,835,282	13,783,184
December 2016	81.54	16,948,715	13,820,112
Difference	+0.33	-113,433	-36,928

4.9 Outstanding Revenues Customers

- 4.10 The number of outstanding Revenues Customers in our document imaging system decreased significantly from Quarter 2 to Quarter 3 2017/18 – Lincoln from 624 to 80, and North Kesteven from 393 to 68, - equating to a total of 148 outstanding items at the end of December 2017, a reduction of 290 from the figure at the end of December 2016 (438). This has been achieved through progress utilising integrated e-forms within the team, as well as staffing resources being put in place to address the level of outstanding work.
- 4.11 Whilst always of paramount importance to have a little number of outstanding items as possible to enable current demands (e.g. e-mail and telephone calls) to be dealt with promptly, it is particularly important during Quarter 4 as all new year Council Tax bills are due to be issued – so any notifications of changes (e.g. addresses, discounts, etc) need to be processed so that accurate, updated bills are issued for the new financial year.

4.12 Housing Benefit Overpayments

- 4.13 As at the end of Quarter 3 2017/18, in-period collection stands at 74.92% for Lincoln and 87.47% for North Kesteven – representing ongoing positive performance in this area.
- 4.14 However, again despite the positive rates of in-period overpayments collection, the ongoing issue of outstanding level of overpayments continues. Positively North Kesteven's outstanding figure has actually decreased from Quarter 2 to Quarter 3 – by £29,728. Conversely, Lincoln's figures has increased by £126,979. It is recognised that due to the higher level and demographic of caseload, a much higher level of Housing Benefit overpayments is raised for Lincoln compared to North Kesteven – up to the end of Quarter 3 in 2017/18, the figure is £1,371,131 and £695,045 respectively.

	Q3 2017/18	Q2 2017/18	Q1 2017/18	2016/17 outturn
Lincoln	£4,248,202	£4,121,223	£4,000,314	£4,081,552
North Kesteven	£1,823,546	£1,853,274	£1,805,923	£1,793,997

- 4.15 A separate, more detailed report – 'Housing Benefit Overpayment' – is included elsewhere on this committee's agenda, which includes details of a proposed action plan for the remainder of 2017/18 and into 2018/19.

5. Benefits Performance

- 5.1 Outstanding assessment work has decreased by 31% from Quarter 2 to Quarter 3 2017/8, although the outstanding figure of 934 is higher than that at the end of Quarter 3 2016/17 (829). However, this is still a positive position to be in despite there being some vacant hours on the team as at the time of writing this report.

As at the time of writing this report (29th January) Benefits customers outstanding figures – split by those who are already in progress (i.e. where the customer has been contacted and further information is required) against those which have not yet started to be processed – show that there are 288 claims where the case has not yet been looked at:

	Benefits customers awaiting assessment (as at 29th January 2018)		
	Customer has been contacted	Customer not yet contacted	Total
City of Lincoln	635	159	794
North Kesteven	506	129	635

5.2 Average processing times, financial accuracy and customer satisfaction all continue to perform well.

5.3 Overall, the Benefits Service is displaying positive performance – despite a raft of challenges and legislative and procedural changes, largely due to the ongoing rollout of welfare reforms. It is an ongoing ‘balancing act’ of ensuring Housing Benefit, Council Tax Support and Discretionary Housing Payments work continues to be processed promptly and efficiency, whilst recognising the need to take on board new areas of work such as Universal Credit support (e.g. digital support and personal budgeting support). Officers will endeavour to keep dealing with these changes in a positive and proactive manner.

6. Strategic Priorities

6.1 Both City of Lincoln and North Kesteven have a number of strategic priorities. Two that have an impact on the Revenues and Benefits Service are:-

- Lincoln: “Let’s Reduce Inequality”.
- North Kesteven: “Our Community Our Economy”.

6.2 The Benefits Service plays a key role in reducing inequality by ensuring residents receive the benefits they are entitled to and providing money / debt advice. The Revenues Section is also mindful of the strategic priorities when engaging with business ratepayers as they recover business rates – and also promoting and encouraging growth in the districts. Digital Inclusion, Channel Shift, Financial Inclusion and Partnership Working are all key priorities for the shared service.

7. Organisational Impacts

7.1 Finance: There are no direct financial implications arising from this report.

7.2 Legal Implications including Procurement Rules: There are no direct Legal or Procurement implications arising from this report.

7.3 Equality, Diversity & Human Rights: There are no direct implications arising from this report.

8. Risk Implications

8.1 A Risk Register is in place for the Revenues and Benefits shared service.

9. Recommendations

9.1 Note the performance information as set out in this report.

9.2 Note that a performance update will be presented at the next meeting of this committee, on 12th June 2018.

Is this a key decision? Yes/No

Do the exempt information categories apply? Yes/No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply? Yes/No

How many appendices does the report contain? Appendix 1: Performance Data to end Quarter 3 2017/18

List of Background Papers: None

Lead Officer: Martin Walmsley, Head of Shared Revenues and Benefits
Telephone (01522) 873597

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20 February 2018 Revenues and Benefits Joint Committee
Appendix 1: Performance Data Quarter 3 2017/18

Measure	2016/17 Year Outturn		Quarter 2 2017/18		Quarter 3 2017/18	
Local Authority	NK	COL	NK	COL	NK	COL
Council Tax collection (cumulative)	99.14%	97.09%	58.14%	53.17%	86.27% <i>Quarter 3 2016/17 86.45%</i>	79.77% <i>Quarter 3 2016/17 79.72%</i>
NDR collection (cumulative)	99.09%	99.43%	62.63%	61.13%	85.21% <i>Quarter 3 2016/17 84.89%</i>	86.43% <i>Quarter 3 2016/17 85.28%</i>
NDR collection – WLDC (cumulative)	97.34%		34.19%		81.87% <i>Quarter 3 2016/17 81.54%</i>	
No. Revenues customers awaiting change to be processed	223	296	393	624	68 <i>Quarter 3 2016/17 210</i>	80 <i>Quarter 3 2016/17 228</i>
Total Net Arrears for Council Tax prior years (i.e. not including current year 2017/18)	£759,057	£2,028,512	£1,002,351	£2,597,968	£874,920	£2,310,622

20 February 2018 Revenues and Benefits Joint Committee
Appendix 1: Performance Data Quarter 3 2017/18

Measure	2016/17 Year Outturn		Quarter 2 2017/18		Quarter 3 2017/18	
	NK	COL	NK	COL	NK	COL
Local Authority						
Total Net Arrears for NDR prior years (i.e. not including current year 2017/18)	£160,486	£231,759	£395,917	£520,784	£526,548	£246,843
Housing Benefit overpayments collection in period	70.16%	76.38%	85.20%	80.29%	87.47% <i>Quarter 3 2016/17 73.19%</i>	74.92% <i>Quarter 3 2016/17 62.98%</i>
Outstanding Housing Benefit overpayments debt	£1,793,997	£4,081,552	£1,853,274	£4,121,223	£1,823,546	£4,248,202
Housing Benefit New Claims: Average number of days to process (cumulative)	15.98 days	29.44 days	19.26 days	23.24 days	19.04 days <i>Quarter 3 2016/17 12.67 days</i>	23.73 days <i>Quarter 3 2016/17 31.41 days</i>
Housing Benefits Changes of Circumstances: Average	3.06 days	4.49 days	6.15 days	7.62 days	5.59 days <i>Quarter 3 2016/17 5.29 days</i>	7.93 days <i>Quarter 3 2016/17 12.47 days</i>

20 February 2018 Revenues and Benefits Joint Committee
Appendix 1: Performance Data Quarter 3 2017/18

Measure	2016/17 Year Outturn		Quarter 2 2017/18		Quarter 3 2017/18	
	NK	COL	NK	COL	NK	COL
Local Authority						
number of days to process (cumulative)						
No. Benefits customers awaiting assessment (cumulative)	500	555	546	810	378 <i>Quarter 3 361</i>	556 <i>Quarter 3 2016/17 468</i>
% Benefits claims checked financially correct (cumulative)	94.69%	91.00%	97.27%	91.21%	96.17% <i>Quarter 3 2016/17 94.94%</i>	90.66% <i>Quarter 3 2016/17 87.36%</i>
Benefits – Customer satisfaction (cumulative)	99.73%	98.99%	99.90%	98.98%	99.90% (cumulative – no surveys Q3) <i>Quarter 3 2016/17 99.73%</i>	96.17% <i>Quarter 3 2016/17 98.88%</i>

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SUBJECT: FINANCIAL MONITORING QUARTER 3 2017/18

REPORT BY: CHIEF EXECUTIVE

LEAD OFFICER: ROB BAXTER, INTERIM CHIEF FINANCE OFFICER

1. Purpose of Report

- 1.1 To present to Members the third quarter's performance for the Revenues and Benefits shared service for 2017/18.

2. Executive Summary

- 2.1 The forecast outturn for 2017/18 predicts that there will be an underspend against the approved budget of £181,887.

3. Background

- 3.1 The approved budget for 2017/18 contained a contingency budget of £20,000 within Revenues and Benefits Management costs to cover unforeseen events. As part of the restructure of the service earlier in the year this has since been moved to cover additional staff capacity within the service.
- 3.2 The budget has subsequently been revised for the following items

Budget adjustment	City of Lincoln	North Kesteven	Total
	£	£	£
HB Stop Notice	429	429	858
LA Data Sharing Programme: IT Costs	6,899	6,899	13,798
Universal Credit Q3	325	195	520
Universal Credit live service closure	2,238	2,120	4,358
	9,891	9,643	19,534

4. Quarter Three Financial Performance and Forecast Outturn 2017/18

4.1 Performance Quarter 3

Financial performance for the third quarter of 2017/18 is detailed in Appendix 1 to this report. At quarter 3, there is an underspend against the approved budget of £129,802.

4.2 Forecast Outturn 2017/18

The forecast outturn for 2017/18 predicts that there will be an underspend against the approved budget of £181,887. Further detail is attached as Appendix 2 to this report.

- 4.3 A summary of the main forecast year-end variations against the approved budget for 2017/18 is shown below.

<u>Service Area</u>	<u>£</u>	<u>Reason for variance</u>
Revenues and Benefits Management		
Staffing	(36,740)	Due to acting up arrangements, taking into account agency cover, there is a net underspend against the staffing budget.
IT	22,000	Increase on current cost for Northgate
Benefits		
Staffing	(97,090)	Career graded posts not progressing as budgeted and staff vacancies.
New Burdens Funding Unallocated	(86,760)	New Burdens funding awarded throughout the year but additional work undertaken within existing resources
Revenues Local Taxation		
Staffing	24,970	The cost of agency staff to cover staff vacancies has caused an overspend
Printing	34,000	Forecast overspend based on 2016/17
Stationery	(7,300)	Underspend based on 2016/17 activity
Postage	(7,200)	Underspend based on 2016/17 activity
Collection/Tracing Agents	(8,300)	Underspend based on 2016/17 activity
Benefits/Money Advice		
Mobile Phones/Lone Working devices	1,500	Overspend based on 2016/17 activity
Staffing	(16,720)	Reduced hours in the service and maternity leave
Mileage	(4,000)	Changes in working patterns to try and save mileage costs

5. Organisational Impacts (nb. Finance, Legal and E & D sections below are mandatory, others to be completed only where there is an impact)

- 5.1 The financial implications are contained throughout the report.
- 5.2 There are no legal implications arising from this report.
- 5.3 There are no equality and diversity implications as a direct result of this report.

6. Risk Implications

6.1 A full financial risk assessment is included in the Council's Medium Financial Strategy.

7. Recommendation

7.1 Members are recommended to note the actual position at quarter 3.

7.2 Members are recommended to approve the budget adjustments for 2017/18 as per para 3.2.

Key Decision

No

Do the Exempt Information Categories Apply?

No

Call in and Urgency: Is the decision one to which Rule 15 of the Scrutiny Procedure Rules apply?

No

How many appendices does the report contain?

Two

List of Background Papers:

None

Lead Officer:

Martin Walmsley
Telephone 01522 873597

Appendix 1 Actual Position as at Quarter 3 2017/18

	Profiled Budget			Actual			Variance		
	CoLC	NK	Combined	CoLC	NK	Combined	CoLC	NK	Combined
Revenues & Benefits									
Management	37,820	40,180	78,000	40,570	40,570	81,141	2,750	390	3,141
Benefits	541,790	392,480	934,275	454,492	329,115	783,607	(87,298)	(63,365)	(150,663)
Revenues Local Taxation	228,280	237,240	465,520	242,312	252,203	494,515	14,032	14,963	28,995
Money Advice	81,560	81,560	163,125	75,923	75,923	151,846	(5,637)	(5,637)	(11,274)
Total Q3 2017/18	889,450	751,460	1,640,920	813,297	697,811	1,511,108	(76,153)	(53,649)	(129,802)

Appendix 2 Forecast Financial Outturn for 2017/18

	Annual Budget			Forecast Outturn			Variance		
	CoLC	NK	Combined	CoLC	NK	Combined	CoLC	NK	Combined
Revenues & Benefits									
Management	160,370	170,370	330,740	153,883	163,479	317,362	(6,487)	(6,891)	(13,378)
Benefits	718,801	520,711	1,239,512	609,847	441,783	1,051,629	(108,954)	(78,928)	(187,882)
Revenues Local Taxation	314,020	326,350	640,370	331,572	344,592	676,164	17,552	18,242	35,794
Money Advice	109,590	109,590	219,180	101,380	101,380	202,760	(8,210)	(8,210)	(16,420)
Total 2017/18	1,302,781	1,127,021	2,429,802	1,196,682	1,051,233	2,247,915	(106,099)	(75,788)	(181,887)

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**SUBJECT: REVENUES AND BENEFITS – BASE BUDGET FORECAST
2018/19**

REPORT BY: CHIEF EXECUTIVE & TOWN CLERK

LEAD OFFICER: ROB BAXTER, INTERIM CHIEF FINANCE OFFICER

1. Purpose of Report

1.1 To present to Members the Base Budget Forecast for the Revenues and Benefits shared service for 2018/19.

2. Executive Summary

2.1 The Delegation and Joint Committee Agreement requires the Base Budget Forecast for the shared to be reported to Members. This report is designed to meet this requirement.

2.2 The Base Budget Forecast for 2018/19 is included as Appendix 1 to this report.

2.3 The shared service is delivering savings for both authorities in excess of £0.5 million per annum, discounting additional New Burdens grant funded expenditure in 2018/19. A full reconciliation to the previous Base Budget Forecast is included as Appendix 2 to this report.

3. Background

3.1 The original Base Budget Forecast for the Revenues and Benefits shared service, was approved in 2011.

3.2 The shared service is delivering savings for both authorities in excess of £0.5 million per annum, discounting additional New Burdens grant funded expenditure in 2018/19.

4. Base Budget Forecast 2018/19

4.1 The Base Budget Forecast for the shared service has been prepared and is included as appendix 1 to this report.

4.2 The contingency budget of £20k has been removed and used to fund a Welfare Reform and Project Officer role in the Benefits Team. In previous years this was used to fund initial setup costs and unforeseen circumstances but is no longer required.

4.3 The shared service is delivering savings for both authorities in excess of £0.5 million per annum, discounting additional New Burdens grant funded expenditure in 2018/19. A full reconciliation to the previous Base Budget Forecast is included as Appendix 2 to this report.

5. Organisational Impacts

- 5.1 The financial implications are contained throughout the report.
- 5.2 There are no legal implications arising from this report.
- 5.3 There are no equality and diversity implications as a direct result of this report.

6. Risk Implications

- 6.1 Full financial risk assessments are included within both partner authorities Medium Financial Strategies.

7. Recommendation

- 7.1 Members are recommended to approve the Base Budget Forecast for the Revenues and Benefits shared service for 2018/19.

Key Decision No

Do the Exempt Information Categories Apply? No

Call in and Urgency: Is the decision one to which Rule 15 of the Scrutiny Procedure Rules apply? No

How many appendices does the report contain? Two

List of Background Papers: None

Lead Officer: Martin Walmsley
Telephone 01522 873597

Appendix 1 Base Budget Forecast 2018/19

	2018/19		
	Shared Service £	NKDC £	CoLC £
Management			
Employees	279,870		
Supplies & Services	37,330		
Sub Total	317,200	158,600	158,600
Revenues			
Employees	679,350		
Transport	3,000		
Supplies & Services	129,720		
Recharge to WLDC	(76,000)		
Income	(10,500)		
CoLC only recovery	(85,230)		
Sub Total	640,340	326,570	313,770
Benefits			
Employees	1,027,890		
Transport	5,940		
Supplies & Services	70,740		
Sub Total	1,104,570	463,920	640,650
Money Advice			
Employees	211,220		
Transport	8,160		
Supplies & Services	4,220		
Sub Total	223,600	111,800	111,800
TOTAL	2,285,710	1,060,890	1,224,820

Appendix 2 – reconciliation to previous Base Budget Forecast (17-22)

	2018/19		
	Shared Service £	NKDC £	CoLC £
Original budget - 2017 - 2022	2,256,380	1,049,330	1,207,050
Removal of Contingency Budget	(20,000)	(10,000)	(10,000)
Increase in Agency Budget in Revenues	15,000	7,650	7,350
Removal of Agency Budget in Benefits	(5,000)	(2,100)	(2,900)
New Welfare Reform Officer	28,060	11,790	16,270
Living Wage Increase/SCP's/NI Pension Changes	11,270	4,220	7,050
Revised budget – 2018 - 2023	2,285,710	1,060,890	1,224,820

SUBJECT: HOUSING BENEFIT OVERPAYMENTS UPDATE

DIRECTORATE: CHIEF EXECUTIVE

**REPORT AUTHOR: CLAIRE MOSES, REVENUES AND BENEFITS MANAGER
(SHARED SERVICE)**

1. Purpose of Report

- 1.1 To provide Revenues and Benefits Joint Committee with an update on the recovery of Housing Benefit overpayments.

2. Executive Summary

- 2.1 This report sets out how officers intend tackling the outstanding Housing Benefit (HB) overpayments debts.
- 2.2 **Appendix 1** to this report show the outstanding HB overpayments by status for both Council and Private tenants.

3. Background

- 3.1 Housing Benefit overpayments can occur for a variety of reasons;
- Customers not promptly notifying of a change of circumstances affecting their entitlement to HB;
 - Delays in re-assessment of HB once a change has been reported to the Benefits Officer;
 - Fraudulently-claimed HB;
 - Error made in assessment of HB by the local authority; and
 - Error made by the Department for Work and Pensions (DWP) and Her Majesty Revenues & Customers (HMRC) in one of the benefit or incomes used in the assessment of Housing Benefit entitlement.
- 3.2 Due to the nature of the relatively large amounts of HB being paid over an extended period, individual overpayments can be sizeable and for some debts, these take many years to recover at standard weekly rate deductions from ongoing HB entitlement and DWP benefits.

4. Value and Extent

- 4.1 As at the end of quarter 3 2017/18, the value of outstanding overpayments for City of Lincoln and North Kesteven are £4,248,202 and £1,823,546, respectively. From quarter 2, this is an increase for City of Lincoln of £126,979 and a decrease for North Kesteven of £29,729. The recovery of overpayments can be at different stages and these are usually broken down into two areas – Live HB claim or Sundry Debtor. For Live HB claims, the amount of Housing Benefit awarded is reduced each week by a

certain amount (called an 'on-going deduction'). This amount is used to reduce the outstanding overpayment until it is cleared. Sundry Debtors overpayments are those where the customer is no longer in receipt of Housing Benefit, and the customer is invoiced for the outstanding debt. The customer is then required to set an arrangement to pay.

4.2 **Appendix 1** to this report shows the current recovery status of HB overpayments for both City of Lincoln and North Kesteven. It provides a breakdown of the number and value of overpayments for both council and private tenants. Officers have used a number of reports to obtain the figures within this appendix. At the last meeting of this Committee, officers explained there was minor duplication of some figures within the reports. This has since been investigated and updated figures have been provided within this report and appendices.

To provide context in relation to these figures, the table below shows the value of overpayments raised so far in 2017/18 and how this equates, in percentage, to the total value of HB paid out (as at the mid-year subsidy estimate for 2017/18): -

Authority	Total Overpayment value	Total HB estimated to be paid	%
City of Lincoln	£329,890	£31,190,713	0.11%
North Kesteven	£202,088	£17,101,374	1.18%

5. Action plan – 2017/18 – Update

5.1 At the last meeting of this Committee, Officers advised an action plan was in place to reduce the number of overpayments. The following actions were undertaken during quarter 3 and 4 of 2017/18: -

1. The recovery officer completed the review of the remaining City of Lincoln cases during November and December 2017. As a result of this work, the number of customers with an outstanding overpayment not at sundry debt stage has decreased from 1,006 to 874. Although this number has increased slightly since October 2017, as shown in the table below, due to the increase in overpayments created. However, it is encouraging that all new customers have a managed arrangement in place which is being reviewed bi-monthly. The table below provides details of this information: -

	Number of customers with an outstanding overpayment not at debtors	Outstanding overpayment not at Debtors
December 2016	1006	£920,737
October 2017	816	£818,607
January 2018	874	£834,841

2. The recovery officer began a review of the North Kesteven cases, in particular the older cases which were at 'write off' stage – with a view for a final decision to be made and for these overpayments to be written off. As a result of this, there has been a reduction in the number of overpayments not at sundry debt stage. Work has been undertaken to action all historical write off's which had been approved but not cleared on the Benefits System. The table below provides details of this information: -

	Number of customers with an outstanding overpayment not at debtors	Outstanding overpayment not at Debtors
December 2016	558	£436,522
October 2017	511	£401,593
January 2018	455	£355,335

3. During Quarter 3, a detailed analysis of cases at sundry debtor was due to be undertaken. However, due to a reduction in resources within this area, this has not been achieved. Officers are reviewing how this can be incorporated into current workloads and an update will be provided at the next meeting of this committee.

The following actions were due to be undertaken in Quarter 4 2017/18. However, due to the loss of staff within the Benefits Team (leaving the authority and transfer to the Universal Credit Team), it is unlikely this work will be undertaken: -

1. A review of the City of Lincoln overpayments – the Shared Service developed an overpayment guide (which was referenced at the last committee). Guidance requires a 12 month review of the deductions which have been set. It is important to keep these under review and customers can contact the team and ask them to be changed (if they have had a change in their income / HB award). Once the second review of the City of Lincoln overpayments was completed, it was the intention for these to be reviewed every 2 months - to ensure deductions are not being reduced unnecessarily and recovery of the

overpayment is on track;

2. The Recovery Officer was due to undertake a similar review to that of the City of Lincoln overpayments and will adjust the ongoing Benefit in line with the guidance. There are currently a total of 455 cases totalling £355,335;
3. A review of the adjusted North Kesteven overpayments was due to begin 2 months after the start of the above action – to ensure deductions are not being reduced unnecessarily and recovery of the overpayment is on track.

6 Action plan – 2018/19

- 6.1 At the last meeting of this committee, an action plan for 2018/19 was submitted. Unfortunately, due to the uncertainty of central government funding within the Revenues and Benefits Service, the level of resource allocated to overpayments needs to be reviewed. The Head of Service and Revenues & Benefits Manger will be meeting in February to discuss staffing levels and resource allocation for 2018/19. A verbal update will be provided at this committee on 20th February.

A report will be brought back to this committee on 12th June 2018, analysing the outcome of the resource allocation and the work undertaken above, along with a proposed timetable of work for 2018/19 which is likely to include: -

- a) At this stage, Officers do feel that in order for this project to be successful and to effectively reduce outstanding overpayment levels, the resource requirement in this area would need to be increased to at least one full-time equivalent officer, with the role potentially being obtained from the current Benefits establishment and would lead and actively monitor both City of Lincoln and North Kesteven outstanding balances, ensuring the correct rate of recovery is applied, making and reviewing arrangements, ensuring write offs are actioned quickly, ensuring overpayments are passed to sundry debtor stage quickly and efficiently.
- b) Ensure ongoing reviews of outstanding and new overpayments are undertaken every 2 months to maximise the available recovery rate and ensure proactive recovery is being undertaken. This will be particularly important for overpayments created by Right Benefit Initiative (RBI) – whilst processing RBI ensures a reduction in fraud and error within the system, there is a significant impact to the number of overpayments raised and the required recovery of these. Since July 2017, a total of 355 overpayments have been created for City of Lincoln and 423 for North Kesteven. This has resulted in an increase of overpayment levels of £140,122 and £97,348 respectively. It is important that both Councils continue with the RBI work – the information is provided directly from HMRC and allows for Housing Benefit claims to be updated automatically without the need to contact the customer and wait for them to provide the information. Although the overpayments created are significant, in undertaking this work, once changes have been made, the customers claim is then being paid based on accurate information.

- c) A review of large overpayments / older debt where weekly deductions are minimal – for example, there is a North Kesteven case where the overpayment is £14,249 and is being recovered at £6.50 per week. Whilst this is effective recovery in that money is being recovered, it would take 2,192 weeks, or 42 years to recover in full. Officers will undertake a review of all overpayments with an outstanding value above £1,000. This will then be put into a table to show the value of the overpayment, weekly recovery rate and the balance by the year 2020 (undertaken for working and pension age). In doing this, the information will be used for future decision making with regards to potential write offs of ‘uncollectable’ overpayments.
- d) A separate action plan will be devised for overpayments at sundry debt stage.
- e) Engage with Department for Work and Pensions regarding potential ‘free consultancy’ work to assist delivery of this action plan and identify other initiatives that may be introduced.

7. Strategic Priorities

7.1 Both City of Lincoln and North Kesteven have a number of strategic priorities. Two that have an impact on the Revenues and Benefits Service are:-

- Lincoln: “Let’s Reduce Inequality”.
- North Kesteven: “Our Community and Our Economy”.

7.2 Both authorities look to protect the poorest people. The Benefits Service plays a key role in reducing poverty and disadvantage by ensuring residents receive the benefits they are entitled to and providing money / debt advice. The Revenues Section are also mindful of the strategic priorities when engaging with business ratepayers as they recover the business rate. Digital Inclusion, Channel Shift, Financial Inclusion and Partnership Working are all key priorities for the shared service.

8. Organisational Impacts

8.1 Finance: There would be a positive financial implication arising from this report in relation to the reduction in outstanding Housing Benefits overpayments.

8.2 Legal Implications including Procurement Rules: There are no direct Legal or Procurement implications arising from this report.

8.3 Land, property and accommodation: There are no direct implications arising from this report.

8.4 Human Resources: There are no direct implications arising from this report.

8.5 Equality, Diversity & Human Rights (including the outcome of the EA attached, if required) – There are no direct Equality, Diversity or Human Rights implications arising from this report.

8.6 Significant Community Impact: There is no change in policy / strategy or the way the service is being delivered.

8.7 Corporate Health and Safety implications: There are no corporate Health and Safety implications.

9. Risk Implications

9.1 A Risk Register is in place for the Revenues and Benefits Shared Service.

10. Recommendation

10.1 Members are asked to note this report and note that an update will be brought to Revenues and Benefits Joint Committee on 12th June 2018; and

10.2 Support plans to continue with the 'Housing Benefit Overpayment Action Plan' in relation to the areas outlined in this report, for 2018/19, including re-allocation of resources to undertake this work.

Is this a key decision? ~~Yes~~/No

Do the exempt information categories apply? ~~Yes~~/No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply? ~~Yes~~/No

How many appendices does the report contain? One

Appendix 1: Outstanding HB overpayments by status

List of Background Papers: None

Lead Officer: Claire Moses, Revenues and Benefits Manager
(Shared Service)
Telephone (01522) 873764

APPENDIX 1 – Revenues and Benefits Joint Committee – 20 February 2018 – Housing Benefit Overpayments –
Breakdown of current statuses of outstanding Housing Benefit overpayments

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City of Lincoln	Q3 2017/18 Position			
	Council Tenant	Council Tenant	Private Tenant	Private Tenant
	Numbers	Amount £	Numbers	Amount £
Invoice	145	184,560	303	492,957
Reminder	47	39,933	83	98,658
Final	842	454,125	1984	1,288,926
Attachment Of Benefit	0	0	0	0
Court Costs	0	0	0	0
NFA – Further enquiries to be made	11	4,076	63	63,705
Query	2	945	6	13,190
Stacked	39	28,451	92	120,272
Write Out	1	10,818	0	0
Write Out Bankruptcy	1	9,869	0	0
Write Out Deceased	8	12,924	0	0
Write Out No Further Action	0	0	0	0
Totals	1,096	745,701	2,531	2,077,710

Deducted from ongoing benefit	1,424,791
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Q2 2017/18 Position			
Council Tenant	Council Tenant	Private Tenant	Private Tenant
Numbers	Amount £	Numbers	Amount £
172	214,467	320	549,861
47	45,388	86	101,139
813	416,134	1,900	1,266,167
21	20,274	39	39,017
0	0	6	9,071
9	2,490	61	64,377
2	945	2	5,490
40	27,865	84	106,132
1	10,818	0	0
4	8,481	11	14,008
5	6,272	2	10,159
1	5,753	1	12
1,115	758,887	2,512	2,165,433

1,193,197

APPENDIX 1 – Revenues and Benefits Joint Committee – 20 February 2018 – Housing Benefit Overpayments –
Breakdown of current statuses of outstanding Housing Benefit overpayments

44

North Kesteven	Q3 2017/18 Position			
	Council Tenant	Council Tenant	Private Tenant	Private Tenant
	Numbers	Amount £	Numbers	Amount £
Invoice	71	43,337	188	304,413
Reminder	22	18,654	49	49,583
Final	256	146,939	719	523,104
Attachment Of Benefits	0	138	0	0
Court Costs	2	4,867	8	685
NFA – Further enquiries to be made	4	577	40	24,086
Query	2	10,168	4	5,669
Stacked	12	4,012	40	37,343
Write Out	1	0	0	0
Write Out Bankruptcy	0	0	0	0
Write Out Deceased	0	0	0	0
Write Out No Further Action	0	0	0	0
Other	0	0	0	0
Totals	370	228,692	1,048	944,883

Deducted from ongoing benefit	649,971
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Q2 2017/18 Position				
Council Tenant	Council Tenant	Private Tenant	Private Tenant	
Numbers	Amount £	Numbers	Amount £	
	76	49,537	215	310,754
	30	24,228	60	89,643
	247	125,504	674	469,011
	0	0	3	8,165
	10	1,992	46	30,317
	4	4,867	38	23,010
	1	70	3	4,713
	13	12,120	33	27,131
	13	8,476	30	5,918
	0	0	4	1,712
	41	9,767	8	3,643
	0	0	2	1,433
	29	20,556	84	63,248
	464	257,117	1,200	1,038,698

593,321

SUBJECT:	NON-DOMESTIC RATE UPDATE
DIRECTORATE:	CHIEF EXECUTIVE
REPORT AUTHOR:	CLAIRE MOSES, REVENUES AND BENEFITS MANAGER

1. Purpose of Report

1.1 To provide Members with an update on current issues within non-domestic rate.

2. Executive Summary

2.1 This report provides Joint Committee with an update on non-domestic rate to include reference to City of Lincoln Council and North Kesteven DC together with West Lindsey DC. The report is not intended to include non-domestic rate issues (for example, performance matters) covered in other reports before the Joint Committee.

3. Background

3.1 The report brought to the last meeting of the Joint Committee provided Members with an update on the following non-domestic rate issues:-

- Business Rates Pilot
- Spring Budget.
- Discretionary Relief Policy.
- Local Government Finance Bill 2017.

3.2 Focus for both Government and billing authorities since the last meeting of Joint Committee has been continuing to implement the measures announced by the Chancellor in the Spring Budget on 8 March 2017. The latest position on all three measures is covered in this report. An update on the review of the Discretionary Relief Policies at all three authorities will be provided at the meeting.

3.3 Future reports will provide Joint Committee with an update on Government plans for 100% business rate retention. There was no Local Government Finance Bill in the Queen's Speech on 21 June 2017. However, Government remains committed to moving forward with their plan for 100% rate retention although has no plans to bring forward any Bill that provides for changes to the Local Government Finance Act 1988.

4. Business Rate Pilot – 100% Business Rates Retention in 2018/19

- 4.1 On 1st September the Government (DCLG) published an ‘Invitation to Local Authorities in England to pilot 100% Business Rates Retention in 2018/19 and to pioneer new pooling and tier-split models’. The Government is looking to expand on the six Pilots that it agreed for 2017/18, in order to inform options for the future design of local government finance and, in particular the move to 100% Business Rates Retention.
- 4.2 Lincolnshire Finance Officers have proactively examined this opportunity and have assessed the implications on current arrangements, the Lincolnshire Business Rates Pool (LBRP), and the opportunity to develop a pilot pool for the Greater Lincolnshire area. Following discussions with Leaders and Chief Executives and individual Authority approval the submission of a Pilot has been made.
- 4.3 The Pilot is currently expected to run for one year only with the key requirements being to promote financial sustainability and coherent decision making across functional economic areas and use some of the additional retained income invested to encourage further growth.

The pilot would operate in a similar way to the existing 50% business rate retention system and pooling arrangements, but with a number of key differences:

- The Pilot would operate with a zero levy, therefore retaining locally a greater proportion of any Business rates growth;
- The safety net would be at pilot level, but will be set at 97% of Baseline rather than the current 92.5% for individual councils / business rate pools;
- Councils would forgo RSG & Rural Services Grant with revised tariffs and top ups being calculated;
- It has been proposed that any gains are split on the same basis as the existing Business Rates Pool.

- 4.4 A decision was made in December 2017 and the Lincolnshire pilot bid was successful.

5. Spring Budget 2017

5.1 Supporting Small Business Relief Scheme

This relief was made available to those ratepayers who faced a large increase as a result of the loss of small business or rural rate relief. The transitional relief scheme does not provide support in respect of changes in reliefs. Therefore, those ratepayers who lost some or all of their small business or rural rate relief, may have faced very large percentage increases in bills from 1 April 2017.

To support these ratepayers, the Supporting Small Businesses Relief Scheme ensured that the increase per year in the bills of these ratepayers is limited to the greater of:-

- A percentage increase p.a. of 5%, 7.5%, 10%, 15% and 15% from 2017/18 to 2020/21; all plus inflation. Unlike the transitional relief scheme, for the first year of the scheme, the percentage increase is taken against the bill for 31 March 2017 after small business rate relief or rural rate relief; or
- A cash value of £600 per year (£50.00 per month). The cash minimum increase ensures that those ratepayers paying nothing or very small amounts in 2016/17 after small business rate relief are brought in to paying something.

Billing authorities were expected to use their discretionary powers under Section 47 Local Government Finance Act 1988 to grant the relief. In doing so, they will be compensated for the cost of granting the relief through a Section 31 grant from Government.

The number of hereditaments that have been identified and have benefitted from the scheme @ 1 April 2017 for each of the three authorities, is as follows:-

Loss of small business relief

Authority	No. identified	No responded	Total award
City of Lincoln	7	6	£6,060
North Kesteven	24	20	£26,821
West Lindsey	25	16	£22,637

Once this relief had been announced, officers manually adjusted accounts – this has ensured those ratepayers who faced large increases as a result of the loss of small business or rural rate relief, are not left waiting for relief to be awarded.

5.2 Support for Pubs Scheme

This relief is for pubs that have a rateable value of below £100,000. Under the scheme, eligible pubs will receive up to a £1,000 discount on their bill for 2017/18. Billing authorities are expected to use their discretionary powers under Section 47 Local Government Finance Act 1988 to grant the relief. In doing so, they will be compensated for the cost of granting the relief through a Section 31 grant from Government. If the balance outstanding is less than £1,000 the amount awarded will be for the full amount outstanding.

Officers identified those ratepayers that may be entitled to relief and sent application forms. By doing so, ratepayers can declare whether any relief awarded would not exceed the state aid limit. The number of application forms returned as at 3 January 2018 were as follows: -

Support for Pubs Scheme:

Authority	No. identified	Total awards made	Total award (£)
City of Lincoln	70	27	£26,016
North Kesteven	41	36	£33,602
West Lindsey	60	33	£28,445

5.3 Discretionary Relief Scheme

A £300m discretionary fund over four years from 2017/18, to support those businesses that faced the steepest increases in their business rate bills as a result of the recent revaluation, has been established. Every billing authority was provided with a share of the £300 million to support their local businesses. Billing authorities were expected to use their share of the funding to develop their own discretionary relief schemes to deliver targeted support to the most hard-pressed ratepayers.

The £300m would cover the four years from 2017/18; the breakdown being:-

- £175m in 2017/18
- £85m in 2018/19
- £35m in 2019/20
- £5m in 2020/21

Letters were sent to the Chief Financial Officers of each Billing Authority on 28 April 2017 to confirm the grant distributions for 2017/18. The grant distributions for the three authorities in 2017/18, is as follows:-

- City of Lincoln £198,000
Council:
- North Kesteven DC: £186,000
- West Lindsey DC: £158,000

Following successful consultation with Lincolnshire County Council and the Police and Crime Commissioner, the Discretionary Relief Schemes for City of Lincoln and North Kesteven District Council were approved on 25 September and 7 September 2017 respectively. West Lindsey District Council approved their scheme on 9 November 2017.

City of Lincoln's scheme is shown in **Appendix 1** and North Kesteven's scheme is shown in **Appendix 2** and West Lindsey's scheme is shown in **Appendix 3**.

Officers identified those ratepayers that may be entitled to relief and sent application forms. By doing so, ratepayers can declare whether any relief awarded would not exceed the state aid limit. The number of application forms returned as

at 3 January 2018 were as follows:-

New Discretionary Relief Scheme:

Authority	No. identified	Total awards made	Total award (£)
City of Lincoln	675	191	£44,008
North Kesteven	540	100	£32,412
West Lindsey	N/A	119	£35,459

As agreed by City of Lincoln Executive, and North Kesteven Executive Board, reminder letters started to be issued in January 2018 for those who have not yet responded and returned their forms.

The Department for Communities and Local Government has advised the funding must be fully allocated for 2017/18 by 31 March 2018. There is currently a large underspend, however, business can still make an application for this funding until 30 September 2018. Officers are analysing the allocation of funding for 2017/18 and the bands in which the funding has been provided. A verbal update will be provided at Joint Committee on 20th February 2018.

It had been proposed that the agreed Option for 2017/18 be applied to future years but with lower amounts to be used in the 'award column'. It had also previously been agreed for the proposed scheme for 2018/19 to be included as part of the main budget reports, with delegation to the Chief Finance Officer for final decision. However, due to the large underspend for 2017/18, Officers will recommend a revision to the allocation of funding, which will require the scheme to go through the full committee process in early 2018/19.

6. Strategic Priorities

6.1 Both City of Lincoln Council and North Kesteven DC have a number of strategic priorities. Two that have an impact on the Non-Domestic Rate Service are:-

- City of Lincoln "Let's Reduce Inequality".
Council:
- North Kesteven DC: "Our Community and Our Economy".

6.2 Both authorities look to protect the poorest people. The Non-Domestic Rate Service is mindful of the strategic priorities when engaging with business ratepayers as they look to recover the business rate. Digital Inclusion, Channel Shift, Financial Inclusion and Partnership Working are all key priorities for the shared service.

6.3 At the City of Lincoln Council, a strategic priority that underpins the authority's vision for 2020 is '*Let's reduce inequality*'; within which, there is the aspiration '*Let's help people succeed*'. To achieve this aspiration, there is to be examination of the Discretionary Rate Relief Policy. This will involve an exploration of how the city council's Discretionary Rate Relief Policy could be used to create employment opportunities for residents.

7. Organisational Impacts

7.1 Finance

The cost of awarding discretionary rate relief changed on the 1 April 2013 with the introduction of 50% business rate retention. Today, the cost of awarding all forms of relief (other than transitional relief) is now split between the Government, billing authorities and major preceptors on a fixed percentage basis. For the three authorities, 50% is borne by the Government, 40% by the billing authority and 10% by the County Council.

7.2 Legal Implications including Procurement Rules

Any appeal against a billing authority's decision to refuse the award of discretionary relief would be by way of an application of judicial review to the High Court. In the first instance, any appeal against a decision of officers to refuse an application for discretionary relief will be considered by a panel of two senior officers; one of whom should be the chief financial officer. There is no further right of appeal to members.

7.3 Land, property and accommodation

There are no direct implications arising from this report.

7.4 Human Resources

There are no direct implications arising from this report.

7.5 Equality, Diversity & Human Rights (including the outcome of the EA attached, if required).

The equality implications have been considered within this report. In bringing forward any change to the existing criteria for awarding discretionary relief, consideration will be given as to whether a full Equality Impact Assessment is required.

7.6 Significant Community Impact

There is no change in policy / strategy or the way the service is being delivered.

7.7 Corporate Health and Safety implications

There are no corporate Health and Safety implications.

8. Risk Implications

8.1 A Risk Register is in place for the Revenues and Benefits Shared Service and is monitored by the Shared Service Senior Management.

9. Recommendation

9.1 Members are requested to note this report.

Is this a key decision? Yes / ~~No~~

Do the exempt information categories apply? ~~Yes~~ / No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply? ~~Yes~~ / No

How many appendices does the report contain? 3

List of Background Papers: None

Lead Officer: Claire Moses, Revenues and Benefits Manager
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CITY OF LINCOLN DISCRETIONARY RELIEF SCHEME 2017/18

Increase in rate bill following the revaluation by comparing the 2016/17 bill with 2017/18 bill	Amount of extra relief they would receive under the scheme	No. of properties affected	Cost of scheme
Up to £25	100%	49	£649
£25 to £500 bill increase	50%	390	£39,792
£501 to £1,000 bill increase	£300	79	£23,700
£1,001 to £2,000 bill increase	£650	74	£48,100
£2,001 to £3,000 bill increase	£1,050	17	£17,850
£3,001 to £4,000 bill increase	£1,500	19	£28,500
£4,001+ bill increase	£1,600	12	£19,200
Total		640	£177,791
Surplus from budget of £198,000		£20,209	

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NORTH KESTEVEN DISTRICT COUNCIL DISCRETIONARY RELIEF SCHEME 2017/18

Increase in rate bill following the revaluation by comparing the 2016/17 bill with 2017/18 bill	Amount of extra relief they would receive under the scheme	No. of properties affected	Cost of scheme
Up to £25	Full relief	41	£428
£25 to £500 bill increase	50%	336	£36,278
£501 to £1,000 bill increase	£300	55	£16,500
£1,001 to £2,000 bill increase	£650	67	£43,550
£2,001 to £3,000 bill increase	£1,050	21	£22,050
£3,001 to £4,000 bill increase	£1,500	18	£27,000
£4,001+ bill increase	£1,600	12	£19,200
Total		550	£165,006
Surplus from budget of £186,000		£20,994	

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Report Number

Corporate Policy and Resources Committee

Date 9 November 2017

Subject: Non-Domestic Rate (NNDR) – Government New Discretionary Rate Relief Scheme

Report by:

Ian Knowles, Director of Resources

Contact Officer:

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Revenues Team Manager
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Purpose / Summary:

This report seeks to clarify the Council's position with regard to the new Government Discretionary Business Rate Relief Scheme for the financial year 1 April 2017 to 31 March 2018.

RECOMMENDATION(S):

That the Policy and Resources Committee members;

1. Agrees Option 1 as the preference for the new Discretionary Rate Relief Scheme for West Lindsey District Council for 2017/18
3. In the event of any surplus during the year 2017/18, delegates any decisions to award additional relief to the Director of Resources.

IMPLICATIONS

Legal:

Section 47 of the Local Government Finance Act 1988 gives billing authorities the discretion to reduce or remit the payment of rates.

Ratepayers who disagree with a refusal to grant relief or by the amount of relief awarded may challenge the decision via Judicial Review, on the grounds that the Council has failed to act reasonably in exercising its discretion.

Financial Implications FIN/98/18

The measures introduced in the Spring Budget 2017 are all fully funded by Government. Outside of these measures, the cost of awarding discretionary rate relief changed on 1 April 2013, with the introduction of 50% business rate retention. Other than where Government has agreed to fund any discretionary relief, the cost is split between Government, billing authorities and major preceptors on a fixed percentage basis. The implications of granting Discretionary Rate Relief are set out below:

Type of Relief	Maximum relief	Cost to WLDC Collection Fund	Cost to Lincolnshire County Council	Cost to Central Government
Discretionary	Up to 100%	40%	10%	50%

The scheme is fully funded by Government in the form of Grant funding with £157,000 being available for the proposed 2017/18 scheme.

Based on the preferred Option 1, it is estimated that there is likely to be a surplus of £2,048, if this is realised there is a possibility this may be carried forward under delegation by the Director of Resources.

Future schemes will require approval and be set to match the reducing level of government funding awarded for each financial year.

Staffing :

None directly resulting from this report

Equality and Diversity including Human Rights :

The equality implications have been considered within this report.

Risk Assessment :

Any new policy or decisions made based on such a policy would be open to legal challenge however failing to adopt a policy could damage the Council's reputation.

Climate Related Risks and Opportunities :

None arising from this report.

Title and Location of any Background Papers used in the preparation of this report:

Local Government Finance Act 1988 – Section 47

The Spring Budget 2017 - the Government announced the establishment of a £300m discretionary fund payable over 4 years from 2017/18, to support businesses following the revaluation.

20 June 2017 – Guidance regarding the administration of the scheme was issued by the Department for Communities and Local Government in a Business Information Letter (4/2017)

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

Yes

No

Key Decision:

Yes

No

Executive Summary

This report provides details for implementing a Discretionary Business Rate Relief Scheme for the financial year 1 April 2017 to 31 March 2018.

At the Spring Budget 2017, the Government announced the establishment of a £300m discretionary fund over four years from 2017/18, to support those businesses that face the steepest increases in their business rate bills as a result of the 2017 revaluation.

All billing authorities were notified that they were required to design a discretionary relief scheme and determine the eligibility of ratepayers for support. The scheme should drive economic growth both in terms of content and application and it should ensure that relief is targeted at those ratepayers that have faced the largest increase in their rate bills. The schemes are required to clearly set out the criteria that ratepayers across the local authority area, or within specific locations within their areas, need to meet in order to qualify for discretionary relief.

The scheme and recommendation has been designed with customer first principals in mind and in line with the Corporate Plan principals of ‘people first’ and ‘open for business’.

The three options proposed for implementing a Non-Domestic Rate Discretionary Relief Scheme for the financial year 1 April 2017 to 31 March 2018 are set out in the report and consideration was given to the above and to the Corporate Priority of being open for business and being able to retain, support and facilitate the growth of business in the District.

The options suggested are designed to achieve this.

All schemes have been designed taking into account 2 other schemes which were launched at the same time:

- Public House Relief – for 2017/18 only, to award public houses with a rateable value of up to £100,000 , subject to state aid limits, the sum of £1,000 relief
- Supporting Small Businesses Relief – for 2017/18 only, to ensure that ratepayers facing large increases as a result of the loss of small business or rural rate relief have their increase per year limited to a cash value of £600 per annum.

The scheme has been designed not to exclude any particular sectors, unless specified by Government and, in an effort to be as inclusive as possible across the whole of the West Lindsey district, has not been limited to specific locations.

The recommendation for the local council tax support scheme is option 1 which includes as many businesses as possible in the scheme.

1 Background

Discretionary Relief Scheme

1.1 A £300m discretionary fund over four years from 2017/18, to support those businesses that faced the steepest increases in their business rate bills as a result of the recent revaluation, has been established. The intention is that every billing authority will be provided with a share of the £300 million to support their local businesses. Billing authorities are expected to use their share of the funding to develop their own discretionary relief schemes to deliver targeted support to the most hard-pressed ratepayers.

1.2 The £300m would cover the four years from 2017/18; the proposed breakdown being:-

£175m in 2017/18

£85m in 2018/19

£35m in 2019/20

: £5m in 2020/21

1.3 Under the terms of the grant determinations, all the compensation is being paid to billing authorities in the first instance. The intention is that the sum is to be shared between billing and major precepting authorities in the normal way.

1.4 Letters were sent to the Chief Financial Officers of each Billing Authority on the 28 April 2017 to confirm the grant distributions for 2017/18. The total grant distribution for West Lindsey District Council is £157,000 for the proposed 2017/18 scheme.

1.5 The total grant distributions for all 4 years of the scheme for West Lindsey District Council are as follows:-

<u>2017/18</u>	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>
£157,000	£76,000	£31,000	£4,000

1.6 Although the Department for Communities and Local Government (DCLG) have outlined their proposals on how a scheme should operate, they have since made it clear that the design and administration of schemes is for authorities to decide and does not necessarily need to follow the distribution methodology suggested to determine allocations. Therefore, it is for each billing authority to agree its Discretionary Relief Scheme, having discussed options with their precepting authorities.

The implementation of this scheme has been hindered due to a delay in guidance being issued by the Department for Communities and Local Government however it

is now clear that monies cannot be flexed between years which enables a scheme to be agreed for 2017/18 only.

- 1.7 It should be stressed that all the measures announced in the Spring Budget are to be awarded under Section 47 Local Government Finance Act 1988; the same provisions that are used when awarding discretionary relief to charities, kindred organisations, community amateur sports clubs and on certain properties in rural areas. No one relief can be considered in isolation.
- 1.8 All reliefs awarded at the discretion of a billing authority amount to state aid. Legislation provides that an undertaking is entitled to receive up to €200,000 of de-minimis state aid in a three year period (consisting of the current financial year and the two previous financial years). As a result, a billing authority must establish if the award of discretionary relief would exceed the €200,000 of de-minimis aid for any undertaking. This is achieved by requesting potential recipients of any relief to sign a declaration, stating the award of any relief would not exceed the state aid limit.
- 1.9 The DCLG has determined that there can be no virement of monies between financial years so there will be no flexibility to spread relief over different years.

2. New Discretionary Relief Scheme

- 2.1 The 3 options proposed by officers on implementing a Business Rate Discretionary Relief Scheme for the financial year 1 April 2017 to 31 March 2018 are set out below.
- 2.2 Government expect billing authorities to discuss options with their major precepting authorities and to consult with them before adopting any scheme. They were advised a Section 31 grant would only be payable to those billing authorities that had consulted with their major precepting authorities.
- 2.3 In advance of any final decisions being taken by West Lindsey District Council the major precepting authorities will be provided with details of the options being considered by the Council.
- 2.4 Billing authorities are not obliged to consult with local ratepayers or to adopt any scheme based on the feedback they receive and therefore being mindful of the cost of a formal consultation and that ratepayers will most likely respond by selecting the scheme they will receive the most relief it has been decided not to undertake a consultation.
- 2.5 The options suggested have sought to adopt the fairest way of distributing the authority's allocation of Government funding and to ensure that as many ratepayers receive relief as possible. The options are designed to:
 - Ensure that the relief is given out proportionally to the amount a business's bill has increased by and thereby those businesses facing the most significant increases following revaluation receive the most support.

APPENDIX 3 – Revenues and Benefits Joint Committee – 20 February 2018 – Non Domestic Rate Update – West Lindsey District Council Discretionary Relief Scheme

- Provide for a consistent method of calculating how much relief to award any one business thereby leading to a transparent scheme and one where businesses are treated fairly against clear criteria.
- Ensure that the relief is available to support different types and sizes of business across the whole district rather than concentrating on a small number of businesses or on any one area or sector.

2.6 Whilst billing authorities can determine their own scheme they do open themselves to challenge if they arbitrarily exclude properties based on their occupancy or where they target relief to certain areas.

2.7 The options suggested have tried to minimise the number of ratepayers that would be excluded from a scheme and with large organisations and multi-national companies, the effect of state aid would invariably prevent them from receiving any relief.

2.8 The exclusions that have been identified and factored into the options suggested are limited to the following:

- Properties with a rateable value greater than or equal to £100,000
- Properties owned by a Precepting Authority
- Properties where liability has increased for any reason other than as a result of the revaluation
- Unoccupied properties
- Properties occupied after 31 March 2017
- Ratepayers in receipt of 100% small business relief
- Ratepayers receiving relief under the Supporting Small Businesses Relief Scheme where the increase is above £600
- Ratepayers receiving relief under the Pub Relief Scheme

Note: Properties occupied by billing and precepting authorities are excluded from the award of any discretionary relief by virtue of Section 47 (9) Local Government Finance Act 1988.

2.9 The number of hereditaments in the local rating list as at 1 April 2017 for the West Lindsey District Council was 2,798. Following the extension of small business rate relief from 1 April 2017, 1,411 now receive 100% relief. With the exclusions referred to in paragraph 2.8 above we are left with 412 properties that could be entitled to relief under the various options.

2.10 The DCLG has determined that there can be no virement of monies between financial years so there will be no flexibility to spread relief over different years and therefore it is important for the Council to make full use of the budget available. The 3 options suggested aim to ensure much of the grant is spent however, in the event of any surplus, the decision to award any additional relief to the option adopted in 2017/18 could be delegated to the Director of Resources.

- 2.11** Once a scheme has been agreed officers will ensure it is publicised and application forms will be sent to those ratepayers who may qualify for relief. Each ratepayer will be advised on the amount of relief they would have received and how it will be awarded. The relief will only be awarded once the ratepayer has returned a form and declared any relief awarded will not exceed the state aid limit.
- 2.12** Where a ratepayer has already vacated prior to the adoption of this scheme no calculation to entitlement will be made and no award will be paid.
- 2.13** The Council will not recalculate eligibility for revaluation support in the event of a change to the rating list that effects an eligible property whether retrospective or otherwise.
- 2.14** Relief is calculated on a daily basis based on true liability and therefore where a ratepayer is awarded this relief but vacates during the year an apportionment will be made to this relief.
- 2.15** Relief will be awarded in the following order:
- Transitional relief
 - Supporting small business rate relief
 - Public house relief
 - Local discretionary fund (this scheme)

3. Options for 2017/18

Option 1

- To include a top up for ratepayers receiving relief under the Supporting Small Businesses Relief Scheme (SSBRS) which is a mandatory relief scheme for any qualifying business.
- This will ensure these ratepayers are not penalised for being in the SSBRS and allows a top up to be awarded up to a total sum of 65%.
- To include all public houses
- All properties that are not excluded receive 65% relief on the change in liability from 2016 to 2017
- A de-minimus of £20 is applied so that any account that qualifies for £20 or less relief qualifies for the full amount of the difference
- The properties below are excluded from receiving any reduction

Properties Excluded:
Properties with a rateable value greater than or equal to £100,000
Properties owned by a Precepting Authority
Properties where liability has increased for any reason other than as a result of the revaluation

APPENDIX 3 – Revenues and Benefits Joint Committee – 20 February 2018 – Non Domestic Rate Update – West Lindsey District Council Discretionary Relief Scheme

Unoccupied properties
Properties occupied after 31 March 2017
Ratepayers in receipt of 100% small business relief
Ratepayers receiving relief under the Supporting Small Businesses Relief Scheme where their increase is above £600 and the amount of their reduction under the SSBR scheme is more than they would receive if they qualified for 65% relief under this scheme

Amount of Extra Relief ratepayers would receive under the new scheme	No of properties affected	Cost of scheme	Surplus from £157,000 budget
65%	15 pubs	£12,094.22	£2,048.64
	10 would qualify for SSBR + top up	£ 2,776.46	
	52 would qualify for full difference up to £20	£ 294.02	
	335 would qualify for 65% of difference	£139,786.66	
	412 Total	Total £154,951.36	

Option 2

- All properties that are not excluded receive 70% relief on the change in liability from 2016 to 2017
- The properties below are excluded from receiving any reduction

Properties Excluded:
Properties with a rateable value greater than or equal to £100,000
Properties owned by a Precepting Authority
Properties where liability has increased for any reason other than as a result of the revaluation
Unoccupied properties
Properties occupied after 31 March 2017
Ratepayers in receipt of 100% small business relief
Ratepayers receiving relief under the Supporting Small Businesses Relief Scheme where the increase is above £600
Ratepayers receiving relief under the Pub Relief Scheme

APPENDIX 3 – Revenues and Benefits Joint Committee – 20 February 2018 – Non Domestic Rate Update – West Lindsey District Council Discretionary Relief Scheme

Amount of Extra Relief ratepayers would receive under the new scheme	No of properties affected	Cost of scheme	Surplus from £157,000 budget
70%	387 Total	£150,539.48	£6,460.52

Option 3

- All properties that are not excluded receive 65% relief on the change in liability from 2016 to 2017
- Pubs, who may have already qualified for the additional £1,000 pub relief are included
- The properties below are excluded from receiving any reduction

Properties Excluded:
Properties with a rateable value greater than or equal to £100,000
Properties owned by a Precepting Authority
Properties where liability has increased for any reason other than as a result of the revaluation
Unoccupied properties
Properties occupied after 31 March 2017
Ratepayers in receipt of 100% small business relief
Ratepayers receiving relief under the Supporting Small Businesses Relief Scheme where the increase is above £600

Amount of Extra Relief ratepayers would receive under the new scheme	No of properties affected	Cost of scheme	Surplus from £157,000 budget
65%	15 Pubs	£,12,094.22	£5,665.15
	387 Other	£139,240.63	
	402 Total	Total £151,334.85	

4. Recommendations

The recommendation is for Option 1 to be agreed as the preference for the new Discretionary Rate Relief Scheme for West Lindsey District Council for 2017/18.

In the event of any surplus during the year 2017/18, delegates any decisions to award additional relief to the Director of Resources.

5. Discretionary Rate Relief Scheme 2018/19

It is recognised that whatever decision is reached this would only be a scheme for 2017/18. A review of the scheme will be undertaken annually when more information is provided into the following years grant distribution.

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SUBJECT: UNIVERSAL CREDIT UPDATE
DIRECTORATE: CHIEF EXECUTIVE
LEAD OFFICER: CLAIRE MOSES, REVENUES AND BENEFITS MANAGER

1. Purpose of Report

- 1.1 To provide Joint Committee with an update to the national and local position of Universal Credit.

2. Executive Summary

- 2.1 This report provides Joint Committee with an update on Universal Credit (UC) to include reference to the national and local position of Universal Credit, City of Lincoln, North Kesteven and the Shared Service preparations for roll-out to Full Service, migration of customers in receipt of legacy benefits and the potential impact of migration to City of Lincoln and North Kesteven rent arrears.

3. Background

- 3.1 Future reports will provide Joint Committee with an up to date position on the following: -
- National Progress
 - Full Service Preparation – City of Lincoln, North Kesteven and Shared Service Preparation
 - Autumn Statement
 - Impact on the Councils income (Rent, Council Tax and Overpayments)
 - GIS Mapping
 - Universal Support Team
 - Background Papers

4. National Progress

- 4.1 As Full Service roll-out progresses, the number and range of people claiming UC is likely to grow quickly. As of 16th January 2018, there are 235 jobcentres running the Full Service and roll out to be completed by December 2018.
- 4.2 Latest figures published by the Department for Work and Pensions were released on 24th January 2018, up to 14th December 2017.
- Total number of claims has now reached 1.7 million
 - 700,000 households receiving UC as of 14th December – this is a 6% increase from the previous month
 - 300,000 (42%) were in employment.

4.3 It is expected the managed payment figures will increase as the roll-out to Full Service gain momentum. A managed payment can be applied for by the landlord for payment of rent or rent arrears deduction. The payment of UC Housing Costs would be paid direct to the landlord. Landlords are required to complete a form requesting this.

4.4 There will be two phases as part of the migration process – natural and managed migration. For those customers currently in receipt of Universal Credit under the Live Service, they will be expected to make a new claim – this is because there is no IT migration and the existing UC claim information cannot be migrated onto the new Full Service IT platform. This will cause a delay in payments for these customers. As part of the UC Preparation plan (**Appendix 1**), these customers will be identified and new claim support will be offered.

5. Full Service – City of Lincoln, North Kesteven and Shared Service Preparation

5.1 The Revenues and Benefits Shared Service have worked with DWP, Jobcentre Plus, Customer Services, Housing and Communications colleagues to devise a Full Service preparation action plan. This is shown in **Appendix 1** of this report.

5.2 The action plan provides details regarding all activities required to ensure the shared service, associated teams and customers are prepared for Full Service roll-out. The plan includes key information such as the action required and how it will be achieved, the lead officer and links to the strategic plans and associated policies.

5.3 To ensure the activities within the action plan are undertaken, joint monthly planning meetings are taking place, with these being chaired by either the Head of Shared Revenues and Benefits or Revenues and Benefits Manager, but with much of the updates being provided by the Shared Service Welfare Reform and Project Officer. The meetings include representatives from the Shared Service, City of Lincoln, North Kesteven, Jobcentre Plus and DWP. Reviewing of the action plan is a key.

6. Autumn Statement

6.1 In advance of the Autumn Budget on 22 November, there had been calls on the Government to ‘review and relaunch’ the UC system.

6.2 Over recent months, a number of research reports have been published, one of which being the joint report of Association of Retained Council Housing (ARCH) and National Federation of ALMOs (NFA) – ‘Pause for Thought’. The report was based on responses from 42 landlords managing 563,985 homes. The recommendations within the report were: -

- End the 7 day waiting period for new UC claims
- Slow down the roll-out process until the procedural issues with the current system have been resolved

- Create a transitional funding pot for social landlords to enable them to effectively manage the roll-out of UC and to adequately support vulnerable tenants
 - Improve the digital engagement for Full Service
 - Improve the process of UC for both claimants and landlords including integrating the learning from the live service
- 6.3 On 18 October 2017, prior to an opposition day debate on UC, called by the Labour party, the announcement was made that the helpline charges would be abolished by the end of the year.
- 6.4 Recent discussions have focussed on the number of **Advance Payments** which are being made, with the DWP stating just under half of all new claimants receive an advance and this proportion is increasing, with 71% of advances awarded to new claims. Advance payments are: -
- Paid to those who need financial help during the transition to UC (to 'fill the gap' between the date of the claim being made and the first payment)
 - Paid to new claims and those with changes in circumstances
 - Will include the Housing Cost element
 - Repayable loans (interest free), contributing to increasing debt
 - Claimants can apply for an advance of benefit subject to satisfying the eligibility criteria. The details of this criteria are unknown to Local Authority staff
 - Awards are usually for 50% of the monthly UC entitlement so claimants are getting in to debt at the very beginning
 - To be repaid over an agreed period, which, for new claims is usually 6 months and 12 months for changes, by direct deduction from ongoing payments of UC

Officers understand customers may not be aware of the availability of advance payments, nor could they be aware that the payments are 'loans' and are repayable. As part of the UC Preparation plan, officers will ensure customers are aware of advance payments, and giving support in ensuring applications are made and customers understand the conditions of repayment.

- 6.5 There has been much discussion with regards to the length of time for UC to be paid, in respect of the **6 week waiting period**. Currently, 96% of claims received some payment 'on time'. On time means after the in-built initial six weeks delay (7 day waiting period and first monthly assessment period). The six week period replicates the 7 waiting days for Job Seekers Allowance, and allows DWP to review the last month's income before a payment is made.
- 6.6 On 22 November 2017, the following were announced as part of the Autumn Statement in relation to the above: -
- Universal Credit ensures work always pays, and it is working – more people are moving into work within 6 months under Universal Credit than in the legacy system. The government is committed to ensuring Universal Credit

supports people in work, which is why at Autumn Statement 2016 the government reduced the Universal Credit taper rate. The taper rate will be kept under review and the government will continue to consider the case for further changes.

- The government will provide more support to Universal Credit claimants:
 - from January 2018 those who need it, and who have an underlying entitlement to Universal Credit, will be able to access up to a month's worth of Universal Credit within five days via an interest-free advance. The government will extend the period of recovery from six months to twelve months, making it easier for claimants to manage their finances. New claimants in December will be able to receive an advance of 50% of their monthly entitlement at the beginning of their claim and a second advance to take it up to 100% in the new year, before their first payment date
Action to be taken: Welfare Reform and Project Officer to speak with local jobcentre lead to ascertain how the customers will be identified for underlying entitlement
 - from February 2018 abolish the 7 waiting day period to reduce the wait for payment from 6 weeks to 5 from February 2018
 - from February 2018 the government will remove the seven-day waiting period so that entitlement to Universal Credit starts on the first day of application
Action to be taken: UC Preparation Plan to be updated and staff to be made aware
 - from April 2018 those already on Housing Benefit will continue to receive their award for the first two weeks of their Universal Credit claim
Action to be taken: UC Preparation Plan to be updated and staff to be made aware
 - extending the repayment of advances from 6 to 12 months, and allowing people to received 100% of their payment upfront from January 2018 (people who make a claim in December can get 50% advance, and then in January can as for a top up to 100%)
 - making it possible for people to apply for advances online from Spring 2018, making it even easier for a claimant to access an advance if they need it
 - the government will also make it easier for claimants to have the housing element of their award paid directly to their landlord
Action to be taken: Welfare Reform and Project Officer to speak with local jobcentre lead to see what will be put into place for this to be made "easier". UC Preparation Plan to be updated as required

- To allow all the policy changes (mentioned above) to be implemented, we will be closing the Universal Credit live service to new claims from 31 December 2017, this means that unless claimants are living in a Universal Credit full service area, new claimants will be asked to claim legacy benefits or tax credits. Those already on the Universal Credit live service will remain unaffected until they transition to Universal Credit full service once it has been rolled out in their area.
- To support these changes the government will roll out Universal Credit more gradually between February 2018 and April 2018, and roll-out to all jobcentres will be complete in December 2018.

Action to be taken: Further announcement on 23 November has been made and a new transition for roll-out has confirmed City of Lincoln jobcentre will continue to roll-out on 7 March 2017 (North Kesteven has been moved back from July 2018 to November 2018). However there are a number of North Kesteven post codes which will migrate over to Full Service between 7 March 2018 and November 2018. These are shown in the table below: -

Post Code	Full Service date
LN3 5, LN4 1, LN4 2, LN5 0, LN5 9, LN6 3, LN6 4, LN6 5, LN6 8, LN6 9	07/03/2018
NG23 7	09/05/2018
PE20 3	12/09/2018
LN10 6, LN4 3, LN4 4, NG32 3, NG34 0, NG34 4, NG34 7, NG34 8, NG34 9	14/11/2018

- Universal Credit also offers new opportunities to support people in low-paid work to progress in the labour market. The Budget allocates £8 million to trial innovative approaches to help individuals on Universal Credit to earn more.

Action to be taken: Officers will update the UC preparation plan and the Revenues and Benefits Management team will continue to be aware of the approaches and how officers can be involved in providing the support.

7. Impact on the Councils income – Rent, Council Tax and Overpayments

- 7.1 The Welfare Reform and Project Officer has been working with City of Lincoln Housing and Council Tax colleagues to monitor the impact UC claims are currently having on rent and council tax arrears.
- 7.2 As a result of this work, officers are able to track a variety of information, which shows whether rent / council tax arrears have increased or decreased since the customer moved on to UC.

- 7.3 The data shows, that of the 138 City of Lincoln tenants in receipt of UC, 60 of them have had an increase in their arrears, totalling £15,811 – this is an average increase of £268 per tenant.
- 7.4 Officers have started to review these cases with one from each group being chosen as a case study – to identify where there are differences and why some customer’s arrears have increased, whilst others have decreased.
- 7.5 As the number of North Kesteven tenants in receipt of UC is so few, this has not yet been undertaken for North Kesteven. However, in preparation for some NK post codes going to Full Service from 7 March, this work will be replicated for North Kesteven tenants and figures will be provided at the next meeting of this Committee.

8. GIS Mapping

- 8.1 Officers used the information detailed in this report to undertake GIS mapping as part of City of Lincoln strategic objectives. This has enabled the group to visually see the customer numbers and location relating to legacy benefit payments, Council Tax Support payments and UC payments. Officers are currently working with the GIS team to overlay this information with the rent / council tax arrears. Further to paragraph 7.5, equivalent work is to be carried out for North Kesteven.

9. Universal Support Team

- 9.1 Although the Shared Service has a robust preparation plan in place for the work to be undertaken in readiness for Full Service, it is also important to plan ahead further too, to ensure there is support for those customers once Full Service is live, during the claim making process and during a live claim.
- 9.2 Local authorities will be impacted with a great volume and wider range of claimant types and groups claiming UC. Although this will result in fewer new claims being received for housing benefit, it will increase the number of claimants requiring advice and support. Local Authorities will also be required to handle and manage the transition period until the roll-out is completed, which is currently schedule for mid-2022. During this period, legacy benefits will overlap with the receipt of UC and existing Housing Benefit claims will continue until they are transferred. Housing Benefit claims will continue for pensioner claims, claimants living in supported accommodation, claimants with three or more children, Council tax Support claims, Discretionary Housing Payments, appeals and much more as detailed in **Appendix 2**.
- 9.3 In mitigating any adverse impact on those claimants moving from legacy benefits to UC, there needs to be provision for advice, support and assistance for those customers. Currently, the DWP state the work coach is able to provide this support to customers, however, the current ratio of claimant to work coach is 1 work coach to 140 claimants. Work coaches are also allocated just 10 minutes to spend with their claimant.

9.4 It is proposed the staffing requirements for supporting those customers, and protecting the Council's income is considered as follows: -

- Identify staff resource requirements and availability
- Review job responsibilities
- Pilot a range of trials to determine the best way forward to deliver support relating to UC as well as the range of other functions within the service
- Identify new staff training requirements
- Provide / arrange for provision of required staff training
- Identify knock-on effects on other services
- Depending on outcomes of trials/ pilots, - this may then require a review of staffing structures, grades and management/supervision arrangements.

9.5 On 28 November 2017, Officers presented a UC Update report to Lincoln Corporate Management Team (CMT), where it was proposed to introduce a Universal Support Team, led by the Welfare Reform and Project officer, and made up of existing officers within the Revenues & Benefits, Housing and Customer Services teams, to support those customers affected by the changes. It is important the team is inclusive of officers from these departments, as UC is for in and out of work customers, who are City of Lincoln tenants, private tenants and homeowners.

9.6 City of Lincoln CMT agreed to the proposal on a 'test and learn' basis with a review date of July 2018. As a result of this, an Expression Of Interest (**Appendix 3**) was issued to all Benefits Officers within the Shared Service, introducing them to the role and inviting informal applications. The Expression of Interest was open from Wednesday 17 January to Wednesday 24 January 2018. On 5 February, two staff were successfully appointed to the UC Support Team and will begin the role from 12 February 2018.

It is recognised that any arrangement, at least for the first year of UC Full Service, will need to be 'fluid' to react to changing priorities and demands, and to establish the most effective way of working in a live environment. The proposed responsibilities of this team are shown in **Appendix 4**.

9.7 At the core of the Universal Support Team is the Benefits Service. The Benefits Service has access to the financial information and the expertise within the team to provide the support required – both to customers and to other members of the team.

10. Background Papers

10.1 There are a number of background papers which have been published since the roll-out of Full Service. The papers have provided various information on the impacts of UC for customers, Councils, Landlords and advice / support services. The reports have been published with input from the above groups – nationally and locally, along with responses from DWP.

- 10.2 Officers understand the importance of keeping up to date with publications – reviewing the information and applying best practice to maximise awareness and understanding.

11. Significant Policy Impacts

11.1 Strategic Priorities

City of Lincoln: Let's drive economic growth and North Kesteven: Our economy and Our Community: An understanding of Universal Credit and its wider impacts on residents and arrears levels is important when reducing poverty and driving economic growth across the districts. The aim of Universal Credit is to provide a simplified means tested benefits system, with the objective of avoiding the poverty trap, where there is a disincentive to work longer hours because of the loss of benefits and higher taxes.

City of Lincoln: Let's drive economic growth and North Kesteven: Our economy and Our Community: - The authorities play a key role in reducing poverty and disadvantage by ensuring residents receive the benefits they are entitled to and providing money / debt advice. There are strategic priorities when engaging with those in receipt of Welfare Benefits Digital Inclusion, Channel Shift, Financial Inclusion and Partnership Working are all key priorities as part of this report.

11.2 Organisational Impacts

Finance: There could be significant financial implications, in relation to matters such as potential increases in Council rent arrears for both local authorities.

- 11.3 **Legal implications inc Procurement Rules:** There are no direct Legal or Procurement implications arising from this report

11.4 Staffing

Ring fenced Expression Of Interest for Benefits Officers to be part of the UC Team project.

Relevant staff to be made aware of any agreed actions from the report relating to the formation of a Universal Credit Full Service preparation group, along with roles and responsibilities of said group.

Ongoing review of roles to ensure adaptation of officers' skills through the transition of UC for working-age customers.

12. Risk Implications

- 12.1 The Council bears the risk of any rent arrears which are not fully recovered.

13. Recommendation

13.1 Joint Committee notes this report, and that future updates in relation to Universal Credit are to be provided as part of the regular 'Welfare Reform Update' reports.

Key Decision	No
Do the Exempt Information Categories Apply	No
Call In and Urgency: Is the decision one to which Rule 15 of the Scrutiny Procedure Rules apply?	No
Does the report contain Appendices?	Yes
If Yes, how many Appendices?	Appendix 1 – UC Preparation Plan (this will be available on full screen at the meeting) Appendix 2 – Impact on Workload Appendix 3 – Universal Support Team responsibilities ('Expressions of Interest' advertisement) Appendix 4 – Universal Support Team – range of services provided
List of Background Papers:	No
Lead Officer:	Claire Moses, Revenues and Benefits Manager Telephone (01522) 873764

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Appendix 2 – RB Joint Committee – 20 February 2018 – Universal Credit Update – Impact on Workload

Support required from Revenues and Benefits Service	Number of customers affected City of Lincoln			Number of customers affected North Kesteven			Impact
	December 2017	October 2017	August 2017	December 2017	October 2017	August 2017	
Pensioners	1,869	1,873	1,873	1,819	1,833	1,851	Increase in caseload as working age customers 'drop off' UC and return to the Local Authority to claim HB
Working age & Pension age – processing of CTS claims	8,895	8,964	9,176	5,874	5,874	5,959	Increase in workload due to the number of change in circumstances received per month. These claims will become more complex as UC will be processed on HMRC earnings data – which could result in monthly changes for the customer.
Working age & pension age re-billing for CTS claims	8,895	8,964	9,176	5,874	5,874	5,959	Increase in number of revised bills issued due to monthly UC changes

Appendix 2 – RB Joint Committee – 20 February 2018 – Universal Credit Update – Impact on Workload

	Number of customers affected City of Lincoln			Number of customers affected North Kesteven			
Support required from Revenues and Benefits Service	December 2017	October 2017	August 2017	December 2017	October 2017	August 2017	Impact
							resulting in monthly CTS changes.
Working age & pension age Council Tax recovery for CTS claims	8,895	8,964	9,176	5,874	5,874	5,959	<p>Lower collection rates: Recovery may cease to take place due to the timescales from date a new bill is issued to the date the instalment can be taken – if accounts are being amended monthly, there will not be sufficient time to issue reminders.</p> <p>Increase in unenforced recovery activity for collection of amended instalments.</p>

Appendix 2 – RB Joint Committee – 20 February 2018 – Universal Credit Update – Impact on Workload

Support required from Revenues and Benefits Service	Number of customers affected City of Lincoln			Number of customers affected North Kesteven			Impact
	December 2017	October 2017	August 2017	December 2017	October 2017	August 2017	
Working age & pension age DHP		TBC	12 = UC ongoing 374 – HB ongoing 56 – HB one-off		TBC	10 = UC ongoing 238 = HB ongoing 19 = HB one-off	<p>Increase of DHP applications due to the UC delays of over 5 weeks (7 waiting days + 1 month arrears).</p> <p>Increase in changes to DHP awards due to the multiple reassessments as part of UC</p> <p>Review of DHP policy to ensure it is fit for purpose for UC customers</p>
Appeals and Revisions	1,869 = HB Pensioners 8,895 = CTS working	1,873 = HB Pensioners 8,964 = CTS working	1,873 = HB Pensioners 9,176 = CTS working	1,819 = HB Pensioners 5,874 = CTS working	1,833 = HB Pensioners 5,874 = CTS working	1,851 = HB Pensioners 5,959 = CTS working	<p>Increase in appeals due to the multiple reassessments of part of UC</p>

Appendix 2 – RB Joint Committee – 20 February 2018 – Universal Credit Update – Impact on Workload

Support required from Revenues and Benefits Service	Number of customers affected City of Lincoln			Number of customers affected North Kesteven			Impact
	December 2017	October 2017	August 2017	December 2017	October 2017	August 2017	
	age & pensioners	age & pensioners	age & pensioners	age & pensioners	age & pensioners	age & pensioners	
Housing Benefit Overpayments			3,885 = HB collection 3,253 = Sundry Debts		TBC	TBC	<p>Retention of legacy benefit (HB) overpayments: Overpayments for those currently in receipt of HB will remain with the LA once the customer moves to UC and alternative methods of recovery will be required. Will no longer be able to reduce ongoing HB to cover the overpayment as customer will be in receipt of UC.</p> <p>Difficult to recover: The method of recovery will be limited, with an attachment of benefit</p>

Appendix 2 – RB Joint Committee – 20 February 2018 – Universal Credit Update – Impact on Workload

	Number of customers affected City of Lincoln			Number of customers affected North Kesteven			
Support required from Revenues and Benefits Service	December 2017	October 2017	August 2017	December 2017	October 2017	August 2017	Impact
							being ranked at an importance of 16 th
Digital Support	6,087	6,139	6,336	2,723	2,738	2,770	Digital support for existing HB customers as all UC communication will be using a digital platform.

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Universal Support Team – responsibilities – ‘Expressions of Interest’ advertisement

Claim Preparation		
Role	Responsibilities	Supporting body
<ul style="list-style-type: none"> Date claim should be made 	<ul style="list-style-type: none"> Where a person has lost their job, claim to be made after the last pay is received (otherwise the pay will be included within the assessment of UC) Better buy Pensioner with working age partner Exceptions to claim UC and should be HB Transitional protection (managed migration 2019) 	<ul style="list-style-type: none"> UC Team/rep to advise when to claim – to ensure receiving correct entitlement. For those with a choice better buy between HB & UC.
<ul style="list-style-type: none"> Checking the customer has an email account/bank account 	<ul style="list-style-type: none"> No account, not able to claim 	<ul style="list-style-type: none"> If just advice to open an account – person assisting application If more in depth, pass to UC Team https://www.moneyadvice.service.org.uk/en/articles/choosing-a-bank-account-for-your-universal-credit-payment#which-accounts-can-receive-benefit-payments Last resort – can be paid into a friends/family member account, but not advisable
<ul style="list-style-type: none"> Going through a UC checklist 	<ul style="list-style-type: none"> Evidence list Estimating UC entitlement Personal Budgeting Advance Payment 	<ul style="list-style-type: none"> Person assisting application for basic checklist, advising on advances, PBS and UC calculator – entitled to https://lincolntest.entitledto.co.uk/home/start Anything beyond advice is UC Team. In depth Personal Budgeting Support (PBS) to Welfare Advice (WA) Team, if capacity – if not, consideration of other options – e.g. to Citizens Advice.

<ul style="list-style-type: none"> Helping with completion of the online UC application form 	<ul style="list-style-type: none"> Being prepared – 20 minutes to complete the form Ensuring the claim form is complete with all the questions answered Use of gov.uk/verify – evidence requirement for passport / driving licence Understanding what “claimant commitment” is ‘Work arounds’ to questions (where no mobile number – digits need to be entered or the claim is invalid) / acceptance of ‘standard’ claimant commitment Consequences of missing information (claim delay) Understanding work requirement groups 	<ul style="list-style-type: none"> Completion of application form – Customer Services Assistant (CSA)/ Benefits Officer Anything above this UC Team/rep
<ul style="list-style-type: none"> Preparation for appointment with work coach 	<ul style="list-style-type: none"> How to make the appointment Evidence requirement Consequence of non-attendance (cancellation of claim – no appeal rights as no decision made so new claim is to be made) Importance of claimant commitment and both must sign if have partner May involve going to customers home to support if ill or disabled 	<ul style="list-style-type: none"> Give checklist by person assisting making the claim, or CSA at initial conversation if support not required Anything further UC Team/rep
<ul style="list-style-type: none"> Advance Payments 	<ul style="list-style-type: none"> Ensuring the customer is aware of this Repayable loan Eligibility criteria Inclusion of Housing cost element so payment towards rent is required If awarded, link to PBS – as it is repayable so it is likely the customer will still require debt advice / support Option of multiple smaller advances payable 	<ul style="list-style-type: none"> Advising to apply CSA/HB, amounts, repayable, after all information gathered Making the application with the customer UC Team/rep Linked to PBS – Welfare Team, etc

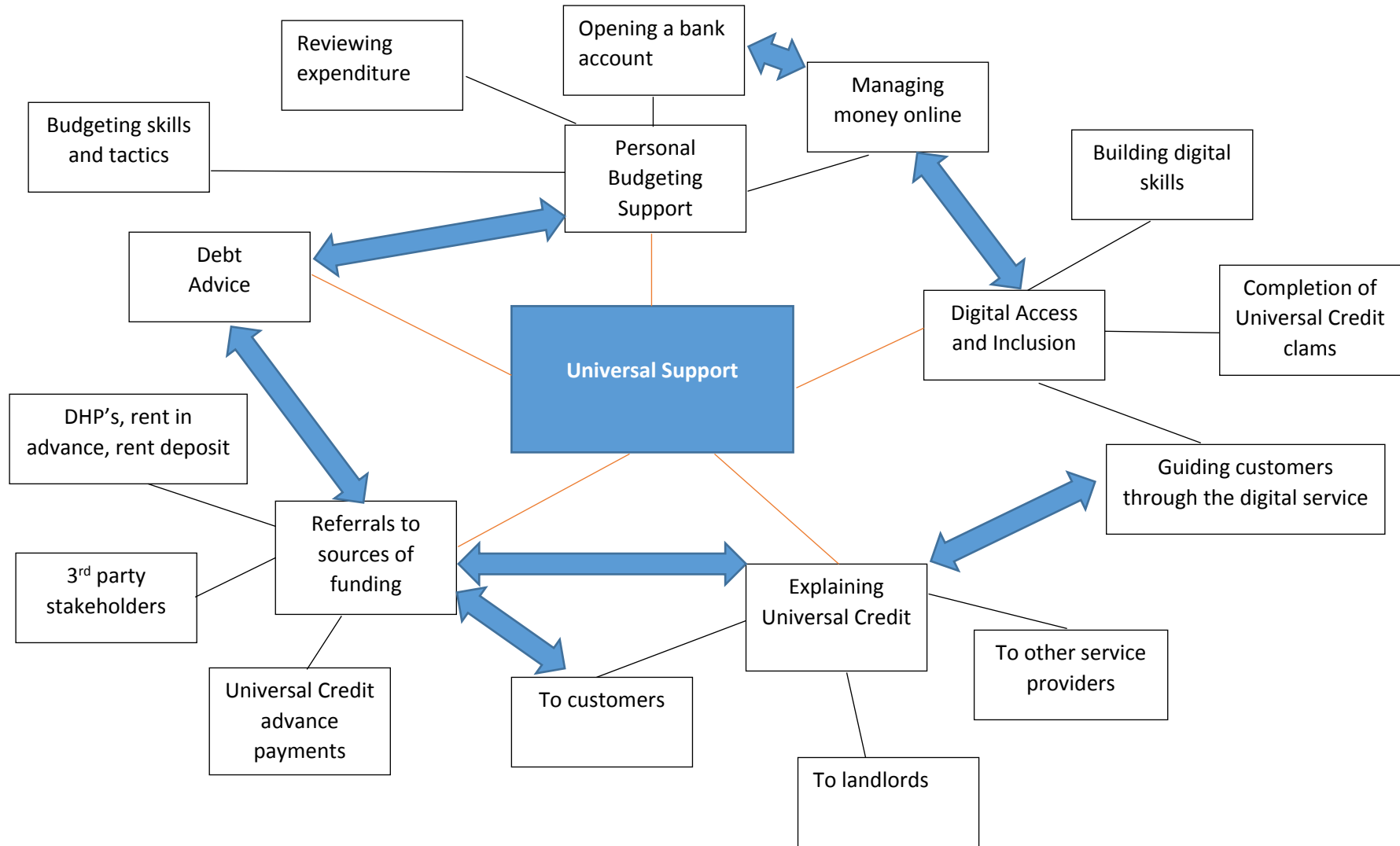
<ul style="list-style-type: none"> Reaching out to more vulnerable customers 	<ul style="list-style-type: none"> Assisting those in hospital or on remand 	<ul style="list-style-type: none"> UC Team/rep/Housing
In claim support		
Role	Responsibilities	Supporting body
<ul style="list-style-type: none"> Consent and access to data 	<ul style="list-style-type: none"> DWP will not disclose any information to those advising and supporting UC claimants unless they have "explicit consent" Request the customer state on their journal that (full name), of (full address / organisation) will be calling to discuss (insert everything that could be discussed) and that they give their consent – guidance will be issued to the customer to advise what is required 	<ul style="list-style-type: none"> Housing/UC Team/rep – depending on the depth of the query and time constraints for Housing. Also cases that are not HR tenants.
<ul style="list-style-type: none"> Use of the UC journal 	<ul style="list-style-type: none"> Examine the claimants payment screen to identify any missing or incorrectly calculated element Requesting changes to assessments – adding notes Time constraint – important to be done in the first assessment period Reporting changes Checking earnings used in assessment are correct (Real Time Information (RTI) link) Taking screen shots of journal activity and saving separate area Understanding how to correctly close UC claim 	<ul style="list-style-type: none"> UC Team/rep
<ul style="list-style-type: none"> Alternative Payment Arrangements 	<ul style="list-style-type: none"> Direct payment of UC to the customers landlord Direct deductions for rent arrears Claimant to complete UC47 form to request this 	<ul style="list-style-type: none"> Housing

	<ul style="list-style-type: none"> Landlord to complete UC182 form to request this 	
<ul style="list-style-type: none"> Hardship Payments 	<ul style="list-style-type: none"> Available to those who have been sanctioned Limited circumstances To be claimed for in each assessment period Customer to show they have cut out all non-essential expenditure Repayable Housing Costs for 18-21 year olds 	<ul style="list-style-type: none"> UC Team/rep Anything from this relating to debt – Welfare Team, etc
<ul style="list-style-type: none"> Sanctions 	<ul style="list-style-type: none"> How to end up sanctioned Monetary implications Timeline of sanction 	<ul style="list-style-type: none"> UC Team/rep
<ul style="list-style-type: none"> Referrals to Personal budgeting Support (PBS), employability skills, digital skills 		<ul style="list-style-type: none"> UC Team/rep assist basic PBS, advanced to Welfare Team, etc Skills – liaise with Lincs College
<ul style="list-style-type: none"> Identification of support services 	<ul style="list-style-type: none"> Contact numbers Sources of funding available Application for foodbank vouchers and emergency gas / electric help DHP's Citizens Advice Free school meals/NHS prescription/bulky waste collection 	<ul style="list-style-type: none"> UC Team/rep
Expenditure Support Team		
Role	Responsibilities	Supporting body
<ul style="list-style-type: none"> Housing Costs support 	<ul style="list-style-type: none"> Rent shortfalls, arrears, rent deposits, rent advances Housing Options Housing grants Move-on advice and availability Homelessness 	<ul style="list-style-type: none"> Housing

<ul style="list-style-type: none"> • Council Tax 	<ul style="list-style-type: none"> • Arrears • Council Tax Support scheme applications 	<ul style="list-style-type: none"> • HB
<ul style="list-style-type: none"> • Gas/electric/water 	<ul style="list-style-type: none"> • All expenditure 	<ul style="list-style-type: none"> • UC Team liaising with other agencies and anti-poverty
Data Analysis		
Role	Responsibilities	Supporting body
<ul style="list-style-type: none"> • Data analytics and collation of monthly statistic 	<ul style="list-style-type: none"> • No. UC claimants – broken down in to LA, private and social tenant • No. of those in rent arrears • No. of those with Council Tax arrears • No. of those with live CTS claim • Overlay mapping with use of GIS • Number with DHP 	<ul style="list-style-type: none"> • Everyone is to collect data on when they assist in terms of UC and is to be fed back to Welfare Reform Lead Officer weekly/monthly.

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Universal Support Team – range of services provided



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SUBJECT: WELFARE REFORM UPDATE

DIRECTORATE: CHIEF EXECUTIVE

REPORT AUTHOR: ROB KAY, WELFARE REFORM AND PROJECT OFFICER

1. Purpose of Report

- 1.1 To update Members on progress with our shared service's Welfare Reform Strategy Action Plan.

2. Executive Summary

- 2.1 Universal Credit in Lincoln and North Kesteven has been under the 'Live' Universal Credit scheme since 30th November 2015 and take up within the areas is still relatively low, mainly due to the specific client group identified for this first phase. However, recent announcements by Department for Work and Pensions set out a revised rollout schedule running to 2022 (rather than 2021) – with Lincoln Jobcentre and Sleaford Jobcentre moving to 'Full Service' Universal Credit from 7th March 2018 and 14th November 2018 respectively.
- 2.2 An update on progress with high level action plans for Welfare Reform is provided at **Appendix 1**, as part of our shared service's Welfare Reform Strategy with a separate report for Universal Credit also on this Committee's Agenda.

3. Updates on 2017/18 Welfare Reforms

3.1 Restrictions on Amounts for Children and Qualifying Young Persons

On 18 August 2017, Child Poverty Action Group (CPAG) issued a claim for judicial review in the High Court against the Secretary of State for Work and Pensions (SSWP) to challenge the two child limit, introduced by the Welfare Reform and Work Act 2016. Permission was granted on 17 October 2017 and the case will now go forward to a full hearing on 6 and 7 February 2018. A verbal update will be provided on 20th February.

3.2 Change in Hardship Payments for mentally ill and homeless

The government proposed that hardship payments (of 60% of the benefit amount) be automatically payable to jobseekers who are mentally ill or homeless when they are sanctioned. These customers currently have to wait two weeks before they can apply for hardship payments when they have been sanctioned, and may be refused. The proposal means to add them to the group of vulnerable people who can apply for hardship payments immediately (such as claimants with children or long-term health problems). The date of this change is yet to be announced.

4. Welfare Reforms from April 2018

4.1 Support for Mortgage Interest (SMI) payments

From 6 April 2018, Support for Mortgage Interest will no longer exist as a benefit for new or existing claimants. Claimants will instead be invited to apply for a loan if they want to continue to be supported. Loans will be repaid upon the sale of a claimant's house; or on a claimant's return to work if the borrower can afford it.

4.2 Employer Childcare Vouchers will no longer be available to new claimants

New claims for Employer Supported Childcare (Childcare Vouchers) will not be accepted from April 2018. Existing claims will continue until the child is 15 years old (or 16 years old if disabled) or the claimant starts claiming under another scheme (Childcare element of Working Tax Credit, Childcare element of Universal Credit or Tax Free Childcare), whichever is earliest.

4.3 Self-Employed National Insurance Contributions change

The government announced in the Budget 2016 that from April 2018, self-employed people will no longer pay Class 2 National Insurance Contributions, which currently count towards entitlement to contributory benefits such as New State Pension. Clarification is awaited regarding how Class 4 National Insurance Contributions will count towards contributory benefit entitlement.

The proposed increase in the rate of Class 4 National Insurance Contributions announced by the Chancellor in the Spring Budget 2017 has now been reversed. There will be no increases to Class 4 National Insurance Contributions during the current Parliament.

5. Welfare Reform Strategy Action Plan

5.1 Progress with our shared service's 'high level' Welfare Reform Strategy Action Plan and Universal Credit Preparation Plan is monitored by Joint Committee, on a quarterly basis. An update on progress of both plans are provided at **Appendix 1** to this report and also as part of a separate Universal Credit report on this Committee's Agenda. The action plan is fluid and flexible to respond to changes in welfare reform related priorities, changes and demands.

6. Strategic Priorities

6.1 Protecting the poorest people in Lincoln and North Kesteven: The Benefits Service has a key role in reducing poverty and disadvantage; by ensuring residents receive the benefits they are entitled to and providing money/debt advice.

7. Organisational Impacts

7.1 Finance: Universal Credit customers will be paid direct Housing Costs, meaning Housing staff, for the first time will need to collect money from tenants who would have had their Housing Benefit paid direct to the rent account. This will increase workload and decrease 'guaranteed' income.

The ability to collect overpayments from ongoing entitlement, meaning recovery staff have move accounts to chase to ensure payment.

Increased recovery work for collecting Council Tax due to the increased number of changes expected for Universal Credit customers – these could be monthly as and when income changes.

7.2 Legal Implications including Procurement Rules: There are no direct Legal or Procurement implications arising from this report.

8. Risk Implications

8.1 Reduced Welfare, delays in payment, rent increases, digital by default. This could result in potential hardship for residents and additional duties for staff.

8.2 Welfare reform changes will have impacts on households in the districts – regarding which the shared service will endeavour to proactively respond.

8.3 Due to ongoing rollout of Universal Credit, there is the potential that staff could choose to leave the service leaving key and important skills and resource gaps within the service.

9. Recommendations

9.1 Members note progress with the Welfare Reform Strategy Action Plan.

9.2 To provide members with an update report on 12th June 2018.

Is this a key decision? Yes/No

Do the exempt information categories apply? Yes/No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply? Yes/No

How many appendices does the report contain? Appendix 1: Welfare Reform Strategy Action Plan update

List of Background Papers: None

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APPENDIX 1: Revenues and Benefits Joint Committee – 20th February 2018 - Welfare Reform Strategy Action Plan update

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
WR3	Analysis of any shared service staff training and development needs, identification of transferrable skills	Head of Shared Revenues and Benefits	Moved to Q3 2017/18, and ongoing (was Quarter 2 2016/17)	Expression of Interest advert was sent to Shared Service Benefits Officers on 17/01/2018 for a seconded opportunity to be involved with UC Support Team project. Opportunity was ring fenced to HB Officers as an ongoing knowledge of HB/UC is essential. Selection made on 5 th February.
WR4	Assess impacts of COL/NK funding changes regarding national UC rollout	Head of Shared Revenues and Benefits	Ongoing	Update: Q3 performance against Universal Support funding: Digital support <ul style="list-style-type: none"> • COL = 15 – target is 7 • NK = 4 – target is 4 Personal budgeting <ul style="list-style-type: none"> • COL = 4 – target is 4 • NK = 1 – target is 3 Personal Budgeting Support (PBS) is reliant on DWP referrals, these have not been coming through and this has been fed back in the quarterly MI reports.
WR11	Training delivery plan for UC and USDL to be formulated	Revenues and Benefits Manager	Ongoing (was March 2015 – June 2015)	Training/awareness sessions for various internal and external stakeholders underway. Ongoing for assessment staff with changes to legislation included in monthly Quality Control checking – any errors will be picked up with individuals – ongoing

APPENDIX 1: Revenues and Benefits Joint Committee – 20th February 2018 - Welfare Reform Strategy Action Plan update

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
				and more than 1 staff member will be picked up in individual 1-1's and team meetings respectively. More in depth Training will begin from Mid-February
WR13	Other opportunities for co-location to support USDL work identified	Head of Shared Revenues and Benefits	Ongoing	Co-location of LA and DWP services assists with achieving a more holistic service via more joined-up working processes and 'warm handovers' for our customers, with a focus on positive outcomes.
WR15	Invest to Save monthly monitoring	Revenues and Benefits Manager	March 2018	Update January 2018: Managed Service Single Person Discount review to be undertaken from April 2018 to August 2018. Managed service Council Tax Support (CTS) review is going back to Lincolnshire Finance Officers for discussion. COL/NK Invest to save project for Business Rates has now ceased as the resource has been removed from this project. Current NDR staff will be picking this up as part of day-to-day working.
WR17	Quarterly updates to Revenues and Benefits Joint Committee on welfare reform strategy progress	Revenues and Benefits Manager	Quarterly, ongoing	Latest report to Revenues and Benefits Joint Committee on 20 th February 2018
WR27	Agreement to initial Universal Credit Partnership Delivery	Head of Shared Revenues and Benefits		Meeting scheduled for 19 th February 2018.

APPENDIX 1: Revenues and Benefits Joint Committee – 20th February 2018 - Welfare Reform Strategy Action Plan update

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
	Agreement between COLC/NKDC and DWP		New Action for 2018/19 – review Universal Support funding agreement	
WR28	Review of DHP procedures for COL + NK	Benefits Team Leader (Lincoln)	At least annually	Update January 2018: Meetings continue to be held with Housing Teams to discuss budget and current spend – both teams asked to continue to review awards and highlight cases in need of DHP.
WR29	Monthly monitoring of Council Tax Support Schemes COL + NK	Revenues and Benefits Manager	Monthly, throughout 2017/18 as part of taxbase	Update November 2017: Ongoing through taxbase: COL = £7,418,927 (reduction from November of £64,808) – MTFS is £7,471,020 – total underspend of £52,093 NK = £5,120,670 – On track as per budget – reduction from November of £7,067
WR30	Review of 2017/18 Council Tax Support Schemes COL + NK for 2018/19 scheme	Revenues and Benefits Manager	End July 2017	2018/19 schemes for COL + NK approved Jan 2018
WR31	Assessment of options for 2018/19 Council Tax Support Schemes COL+NK – including links into UC	Revenues and Benefits Manager	End July 2017	Update January 2018: Both Execs have approved the proposed CTS schemes and will be going to Council on 23 rd January (COL) and 25 th January (NK). Approved at Exec as follows: -

APPENDIX 1: Revenues and Benefits Joint Committee – 20th February 2018 - Welfare Reform Strategy Action Plan update

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
	New action – consider options for CTS schemes 2019/20	Revenues and Benefits Manager	Quarter 2 2018/19	COL – Protection for vulnerable and increase EHP to £20,000 NK – Reduce backdating to 3 months and continue with EHP of £20,000
WR32	Produce annual COL/NK welfare reform report	Revenues and Benefits Manager	Quarterly	Quarterly update reports provided to Revenues and Benefits Joint Committee
WR33	Preparing for Universal Support group to meet between COL and NK (working with partners as required)	Revenues and Benefits Manager	From January 2015, and ongoing	Updated January 2018: Monthly meetings taking place alternate sites
WR34	Further Support for residents to adapt to welfare reform	Revenues and Benefits Manager	Ongoing throughout 2017/18 and beyond	Internal performance update template provides relevant MI
WR35	Maintaining support for people moving to Universal Credit	Revenues and Benefits Manager	Ongoing throughout 2017/18 and beyond	Updated May 2017: Vision 2020 performance update template provide all updates on this Links to WR33

APPENDIX 1: Revenues and Benefits Joint Committee – 20th February 2018 - Welfare Reform Strategy Action Plan update

Ref.	Action	Responsible Officer/ Organisation	Target Date	Comments/ Updates
WR36	Analyse potential impacts of key welfare reform announcements from Budgets in 2017	Revenues and Benefits Manager	Ongoing throughout 2017/18 and beyond	Spring and Autumn budgets analysed, communicated and implemented as appropriate. Links to WR34
<p><i>Completed Actions – can be provided if required, but now removed – superseded where appropriate with ongoing actions as above.</i></p>				

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