



## SHARED REVENUES AND BENEFITS JOINT COMMITTEE

Thursday, 10 September  
2020

2.00 pm

Virtual Meeting Via Zoom

Membership:	Councillors Ray Cucksey (North Kesteven District Council), Nikki Dillon (North Kesteven District Council), Rosanne Kirk and Ric Metcalfe (City of Lincoln Council)
Substitute members:	Councillors Michael Kent (North Kesteven District Council), David Suiter (North Kesteven District Council) and Donald Nannestad (City of Lincoln Council)
Officers attending:	Democratic Services (City of Lincoln Council), Jaclyn Gibson (City of Lincoln Council), Philip Roberts (North Kesteven District Council), Claire Moses (City of Lincoln Council), Russell Stone (North Kesteven District Council) and Martin Walmsley (City of Lincoln Council)

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### A G E N D A

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#### VIRTUAL MEETING

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**If members are unable to attend the meeting, please advise Graham Watts (Democratic Services Officer) on 01522 873439 as soon as possible. Substitute members will be contacted if they are required to attend the meeting.**

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#### SECTION A

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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.

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**Details of Next Meeting:** Thursday, 26 November 2020 (2.00 pm) in Committee Room 1, City Hall

**Present:** Councillor Ray Cucksey (*in the Chair*),  
Councillor David Suiter and Councillor Ric Metcalfe

**Apologies for Absence:** Councillor Nikki Dillon and Councillor Rosanne Kirk

**31. Confirmation of Minutes - 25 November 2019**

RESOLVED that the minutes of the meeting held on 25 November 2019 be confirmed.

**32. Declarations of Interest**

No declarations of interest were received.

**33. Performance Update**

Purpose of Report

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

**Decision**

That the report be noted.

Alternative Options Considered and Rejected

None.

Reason for Decision

The report provided information on revenues performance with regard to Council Tax for the City of Lincoln Council and North Kesteven District Council, together with Business Rates in respect of the City of Lincoln Council, North Kesteven District Council and West Lindsey District Council. This provided figures for the current financial year 2019/20 up to the end of quarter three compared to the same point in 2018/19.

It was reported that Council Tax in-year collection was down for both the City of Lincoln and North Kesteven by 0.44% and 0.48% respectively. The latest figures up to the end of January 2020 indicated that the City of Lincoln was down by 0.46% and North Kesteven was down by 0.53%. However, it was noted that the net collectible debit had increased for both authorities.

With regard to Business Rates, in-year collection was down for the City of Lincoln, North Kesteven and West Lindsey by 2.84%, 0.71% and 0.56% respectively. A reduction in 2.84% for the City of Lincoln equated to £1,276,089 and a key reason for this was that one business had overpaid their account by more than £450,000 and was refunded in February 2019. The latest figures up to the end of January 2020 were reported as 2.52% for the City of Lincoln, 0.3% for North Kesteven and 0.25% for West Lindsey, reflecting a slightly more positive

position. It was noted that the total net liability for all three authorities had increased.

Further information relating to outstanding revenues customers and housing benefit overpayments were set out in the report. The latest figures up to 4 February 2020 indicated that the total amount of customers outstanding was 348, 235 of which were from the City of Lincoln and 113 from North Kesteven. The oldest case in the system was from 16 January 2020. Significant progress had therefore been made taking into account the total number of outstanding customers at the end of 2018/19 equated to 638.

In terms of benefits performance, the table at paragraph 5.1 of the report highlighted the number of outstanding benefits customers awaiting assessment up to the end of quarter 3 for 2019/20, compared to the same point in 2018/19. Paragraph 5.2 of the report set out the same information in respect of housing benefit average processing times. The latest figures as at the end of January 2020 showed the City of Lincoln performing at 21.6 days and North Kesteven 20.02 days.

It was noted that Universal Credit continued to have an impact on processing times due to the number of Universal Credit related documents requiring processing. Prompt processing of claims remained vital, but of equal importance was the accuracy of processing. The table at 5.3 of the report set out the outcomes of claims checked under the service's quality checking regime compared to 2018/19.

Councillor Ray Cucksey commended all areas of improvement that had been made and was hopeful that this would remain the case. He asked for an update on the level of arrears associated with business rates. It was noted that this information was set out in Appendix 1 of the report and that the direction of travel was positive.

Councillor David Suiter sought clarification as to why people were waiting in excess of twenty days for their housing benefit payments, which could sometimes result in rent arrears. It was reported that one of the main reasons for any delays related to customers not providing the team with necessary information and that in some cases this did ultimately result in delays. The team did work hard to ensure that customers received their entitlement as quickly as possible. It also provided other means of assistance such as through the discretionary housing payment scheme which included provision for rent deposits to help customers with delays in housing benefit payments.

#### **34. Revenues and Benefits - Financial Monitoring Quarter 3 2019/20**

##### Purpose of Report

To provide the Joint Committee with the third quarter's financial performance for the Revenues and Benefits Shared Service for 2019/20.

##### **Decision**

That the budget adjustments for 2019/20 as set out in paragraph 3.2 of the report be approved.

### Alternative Options Considered and Rejected

None.

### Reason for Decision

The approved budget for 2019/20 was agreed by the Joint Committee on 19 February 2019 and had been set as £2,367,000 for the Shared Service. This had since increased after receipt of New Burdens Grants, totalling £135,195. The budget had subsequently been further revised for additional New Burdens Grants notified to each authority in quarter three, as set out in paragraph 3.2 of the report.

Financial performance for the third quarter of 2019/20 was detailed in Appendix 1 of the report and it was noted that there was an underspend against the approved budget of £69,435.

The forecast outturn for 2019/20 predicted that there would be an underspend against the approved budget of £82,889 as detailed in Appendix 2 of the report.

A summary of the main forecast year-end variations against the approved budget were set out in the report and included IT costs, salaries, New Burdens Grants, non-government grants, agency spend, repairs and maintenance and consultant fees.

It was reported that the team had been very appreciative of the Joint Committee's decision to carry forward £51,934 of the previous year's underspend to fund two full time equivalent Council Tax Administrator posts for a further 12 months on fixed term contracts, which had made a significant difference.

## **35. Revenues and Benefits - Base Budget Forecast 2020/21**

### Purpose of Report

To present the Base Budget Forecast for the Revenues and Benefits Shared Service for 2020/21.

### **Decision**

That the Base Budget Forecast for the Revenues and Benefits Shared Service for 2020/21 be approved.

### Alternative Options Considered and Rejected

None.

### Reason for Decision

The Base Budget Forecast for 2020/21 was included at Appendix 1 to the report, with a full reconciliation to the previous Base Budget Forecast outlined in Appendix 2, and totalled £2,426,630.

A full review of each line of the budget had taken place to ensure a fair representation of the activity of the service. This had led to budgets being transferred between different shared service functions but had not resulted in either authority significantly paying more.

## **36. Business Rates Update**

### Purpose of Report

To provide the Joint Committee with an update on current issues with non-domestic rates.

### **Decision**

That the report be noted.

### Alternative Options Considered and Rejected

None.

### Reason for Decision

The following updates were noted:

#### *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 number of hereditaments that had been identified for 2018/19 and 2019/20 and had benefitted from the scheme as at 30 April 2019 for each of the three partner authorities was set out in the table at paragraph 4.1 of the report.

It was reported that although the number of businesses awarded relief had reduced, the total award had increased. This was due to the increase in rateable value for 2019/20 as a result of the annual uprating and reduction of transitional relief in-year.

#### *Discretionary Relief Scheme*

The tables at paragraph 4.2 of the report outlined the number of accounts identified and the total cost of relief for comparison purposes over the last three years for each of the partner authorities.

A review of the awards for 2019/20 had taken place for West Lindsey and additional awards had been made. For North Kesteven and the City of Lincoln these reviews had taken place throughout January 2020 with reliefs awarded onto accounts before new bills were issued for 2020/21.

#### *Retail Discount – Autumn Budget 2018*

Retail relief for 2019/20 had been awarded as reflected in the table at paragraph 4.3 of the report for each of the partner authorities.

### *Outstanding Court of Appeal Decisions – Automated Transaction Machines*

This continued to have implications for local authorities but no new information had been made available since the previous meeting of the Joint Committee.

### *City of Lincoln Business Rates Growth Policy – Awards*

Since the introduction of this Policy on 1 April 2019, four awards had been made to businesses at the value of £55,123.

### *North Kesteven Business Rates Growth Policy – Awards*

Since the introduction of this Policy in 2016, six businesses had been awarded this relief totalling £411,230.

A Ministerial announcement had been made following the Queen's Speech which advised local authorities to include the following provisions in accounts prior to billing:

- an increase in the retail business rate discount from 33% to 50%, with this discount extending to cinemas and music venues;
- the introduction of an additional £1,000 discount for pubs with a rateable value of less than £100,000;
- the extension of the local newspaper discount with an additional £1,500.

Councillor Ray Cucksey queried why North Kesteven's uptake of the Supporting Small Business Relief Scheme was so low and whether there was a specific reason for this. It was reported that businesses had simply not responded to positive and proactive approaches made by the team. The Head of Service agreed to look into this matter in further detail to establish whether there was a particular reason as to why business were not engaging.

Councillor David Suiter was keen for businesses to claim this entitlement and queried whether they understood that this was genuine as opposed to a scam. The Head of Service explained that a letter would initially be sent which may be followed up by a telephone call from the team. The team would not have the resources available to undertake physical visits to individual businesses, although officers through other routine duties could make businesses aware of the relief scheme as and when they came into contact with them.

It was noted that the relief in some cases reflected relatively low value claims, which may be another reason why some businesses chose not to engage. A suggestion was made that the scheme be highlighted through local business organisations such as the Chamber of Commerce and Business Improvement District Board, as well as highlighted through social media.

## **37. Discretionary Housing Payments Update**

### Purpose of Report

To update the Joint Committee regarding Discretionary Housing Payments expenditure for 2019/20.

## **Decision**

That the report be noted and a report be presented to the next meeting of the Joint Committee to confirm grant allocations for 2020/21.

### Alternative Options Considered and Rejected

None.

### Reason for Decision

Demand against 2019/20 discretionary housing payment grants remained high. The City of Lincoln had increased its budget by £27,000 and North Kesteven by £15,000 from existing cash-limited budgets to help meet these demands. 2019/20 discretionary housing payment central government grants for both the City of Lincoln and North Kesteven had decreased from 2018/19, but demands were higher due to welfare reforms in this new financial year.

The impact of Universal Credit in the City of Lincoln and North Kesteven was constantly increasing and would continue to do so as Universal Credit was rolled out further. The next stage of Universal Credit rollout was anticipated to begin in summer 2020, with a managed migration process for all remaining legacy benefit customers.

The table at paragraph 3.2 of the report provided an update on discretionary housing payment spend up to the end of December 2019, with the table at paragraph 3.3 of the report breaking down the number of applications received and determined up to quarter three 2019/20. The number of applications for customers in receipt of Universal Credit had increased from 2018/19, which was indicative of the number of customers moving from legacy benefits to Universal Credit increasing throughout the year.

Paragraph 3.5 of the report highlighted the grant figures for the City of Lincoln and North Kesteven, also showing recent previous year grants for comparative purposes, highlighting that grants had decreased as demands on discretionary housing payment requirements continued to increase.

Councillor Ray Cucksey reflected on decreases in grant funding and it was agreed that a report be presented to the next meeting to confirm the 2020/21 allocation. The Head of Service provided the Joint Committee with a reassurance that this would be monitored extremely closely. It was suggested that the Executives of the two partner authorities gave due consideration to the way in which any potential underfunding was managed.

## **38. Welfare Reform and Universal Credit Update**

### Purpose of Report

To provide the Joint Committee with an update regarding the national and local position of welfare reform, with a specific focus on Universal Credit updates.

### **Decision**

That the report be noted.



### Alternative Options Considered and Rejected

None.

### Reason for Decision

The report provided the Joint Committee with national statistics and latest figures published by the Department for Work and Pensions in respect of households in receipt of Universal Credit.

Appendix 1 of the report showed all recent announcements from the Autumn Budget 2018 to January 2020, along with updates as to how these would impact customers and the local authority.

Some announcements regarding a Severe Disability Premium compensation scheme, gateway closure and pension increase had been made since the last meeting of this Committee. Officers had supported customers in maximising their income, reviewing deductions due to under occupation and offering support due to other needs identified. 231 customers were directly contacted, with a positive result for 64 customers to date.

Progress with the Shared Service's high level Welfare Reform Strategy Action Plan was set out in Appendix 2 of the report and was purposely designed to be fluid and flexible to respond to changes in welfare reform related priorities, changes and demands.

Councillor Ray Cucksey made reference to the Severe Disability Premium pilot scheme, which he said appeared to be very successful. The Head of Service agreed and said that it was proposed to roll this out to North Kesteven tenants.

## **39. Revenues and Benefits Shared Service Business Plan 2020/21**

### Purpose of Report

To provide the Joint Committee with an opportunity to consider the Revenues and Benefits Shared Service Business Plan for 2020/21.

### **Decision**

That the Revenues and Benefits Shared Service Business Plan 2020/21 be approved.

### Alternative Options Considered and Rejected

None.

### Reason for Decision

The Revenues and Benefits Shared Service Business Plan for the financial year 2020/21 was attached at Appendix 1 to the report and featured the following:

- key achievements in 2019/20;
- savings in 2019/20;
- key activities for 2020/21;
- strategic priority schemes 2020/21;

- Towards Financial Sustainability projects 2020/21;
- key risks;
- performance management;
- safeguarding;
- equality actions;
- working in neighbourhoods;
- workforce development;
- social value;
- data protection and information governance.

It was reported that 2019/20 had been another very positive year for the Shared Service with most areas of performance progressing well, continued implementation and embedment of integrated e-forms, as well as a whole host of improvement and partnership projects. These notable achievements had been carried out under the significant environment of ongoing demands placed on the service from both national and local challenges, such as welfare reform and the current economic climate.

The plan for 2020/21 continued to look at a range of key initiatives, with business rates retention, e-services, welfare reforms and standards of performance were still crucial areas for the new financial year. The Shared Service had also started to increase its focus on seeking partnership working opportunities and new areas of work which would fit within the service's wider remit, as well as successfully maintaining current arrangements, some of which had agreements due to be reviewed in advance of 2021/22.

Councillor Ray Cucksey commended an excellent report which highlighted the current position with regard to where the Shared Service was going and what it was achieving.

Councillor Ric Metcalfe praised the leadership of Martin Walmsley, Head of the Shared Service, and the commitment of his team. He had seen steady progress made since the introduction of the Shared Service and said that it was a worthwhile reminder that the team's work impacted favourably on a lot of people's lives, stating that this was a hugely important service. Councillor Cucksey agreed with these sentiments and highlighted that the Shared Service had gone through some significant challenges since it was established, including the rollout of Universal Credit in Lincoln and Sleaford, all of which had been undertaken and implemented relatively well. He added that the team in place had enabled the Shared Service to deliver these important changes and placed on record his thanks on behalf of the Joint Committee.

#### **40. Exclusion of the Press and Public**

RESOLVED that the press and public be excluded from the meeting during consideration of the following items of business because it is likely that if members of the public were present there would be a disclosure to them of 'exempt information' as defined by Section 100I and Schedule 12A to the Local Government Act 1972.

This item was considered in private as it was likely to disclose exempt information, as defined in paragraph 3 of Schedule 12A of the Local Government Act 1972. No representations had been received in relation to the proposal to consider this item in private.

**41. Partnerships Update**

Purpose of Report

To provide the Joint Committee with an update regarding the exploration of further partnership opportunities.

**Decision**

That the report be noted and an update be supported to the next meeting.

Alternative Options Considered and Rejected

None.

Reason for Decision

Details relating to this item were set out in the body of the exempt report.

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**SUBJECT: COVID-19 IMPACTS ON REVENUES AND BENEFITS SERVICE**

**REPORT BY: CHIEF EXECUTIVE & TOWN CLERK**

**LEAD OFFICER: MARTIN WALMSLEY, HEAD OF SHARED REVENUES AND BENEFITS**

**1. Purpose of Report**

1.1 To provide Members with an update regarding Covid-19 impacts on the Revenues and Benefits Shared Service.

**2. Executive Summary**

2.1 The international Covid-19 pandemic has clearly had a significant impact on a whole range of Council services – with Revenues and Benefits being no exception. This reports sets out key impacts on the shared service, - from a working operations perspective through to the financial impacts on the Council as a whole and additional demands on the service.

**3. Background**

3.1 The national ‘lockdown’ in the United Kingdom, announced on 23<sup>rd</sup> March 2020, resulted in the remaining members of the Revenues and Benefits shared service team being mobilised to work from home – with all IT facilities, - i.e. computers and telephones. Further mobilisation of homeworking had already commenced the week prior, as officers identified in the more vulnerable categories were addressed earlier. Some initial ‘teething problems’ were soon dealt with and this critical service has been operating successfully.

3.2 Regarding workload and priorities, the impacts have been significant – in terms of collection and recovery of monies due to the Council, levels of benefit and Council Tax Support claims, requests for data extracts from the Revenues and Benefits ICT system, as well as being central to the assessment and delivery of grants and reliefs to qualifying businesses.

**4. Staffing Matters**

4.1 All members of the Revenues and Benefits were mobilised to work from home during a two-week period during March 2020. Around one-quarter of the team already had working from home IT facilities in place, mainly for ad hoc purposes and specific tasks, so the concept was proven – however, the large scale deployment of staff to work from home (not only within the shared service, but across the partner Councils as a whole too) has been unprecedented.

4.2 The rollout of ICT provision for the whole of the shared service has successfully considered and delivered:

- Provision of ICT hardware suitable for secure homeworking, which also meets standards as required through the Department for Work and Pensions (DWP) Memorandum of Understanding with regard to access to sensitive and confidential DWP data;
- Telephone services through transfer of calls to team members' own telephones.

4.3 Staff wellbeing has also been at the heart of the response to the Covid-19 pandemic, by partner Councils. In terms of Revenues and Benefits specifically, communications include;

- Twice-weekly (daily, up to August) catch-up calls between Head of Shared Revenues and Benefits, and Revenues and Benefits Manager;
- Regular catch-up calls with Team Leaders;
- Regular catch-up calls with team members;
- Revenues and Benefits Management Team WhatsApp group;
- Individual teams' WhatsApp groups and Teams meetings.

Support for staff from management, and between peers, has been extremely effective – which has helped to highlight and respond to team and individual needs quickly.

## 5. Impacts – Service Demands and Financial Impacts

5.1 As at 16<sup>th</sup> August, the financial impacts on partner Councils, has been:

### Council Tax:

		Lincoln	North Kesteven
Payments received	Comparison to 2019	5,708 less	4,482 less
Payments value (£)		£593,891 reduction	£589,313 reduction
Deferrals no.	Since 01.04.20	638	1,181
Deferrals value (£)		£135,429	£296,587
Direct debits received	Comparison to 2019	2,943 less	367 more
Direct debit value (£)		£83,756 more	£866,847 more
Direct debits cancelled	Since 01.04.20	440	359
Direct debit value (£)		£47,656	£45,833
CTS claims received (increase)	Since 01.04.20	+509	+315
CTS additional cost (£)		+£434,490	+£324,815
Collection rate %	Actual – as at 31.07.20	34.02%	37.83%
Difference %	Comparison to 2019	-1.30%	-1.11%
Collection rate difference £	Comparison to 2019	-£600,658	-£762,631

## Business Rates:

		COL	NKDC	WLDC
Payments received	Comparison to 2019	1,746 less	999 less	498 less
Payments value (£)		£4,587,656 reduction	£1,193,149 reduction	£1,573,717 reduction
Deferrals no	Since 01.04.20	9	4	9
Deferrals value (£)		£14,377	£14,233	£29,854
Direct debits received	Comparison to 2019	3,349 less	1,666 less	1,319 less
Direct debit value (£)		£5,495,398 reduction	£2,204,819 reduction	£1,640,753 reduction
Direct debits cancelled	Since 01.04.20	15	16	N/A
Direct debit value (£)		£1,212,615	£748,429	N/A
Collection rate %	Actual as at 31.07.20	51.03%	51.27%	41.83%
Difference %	Comparison to 2019	+8.50%	+2.61%	-1.00%
Collection rate difference £	Comparison to 2019	+£1,648,756	+£531,023	-£117,057
Net liability (Reduction due to Expanded Retail Discount)	Actual	£19,354,818 (-£26,145,429)	£20,580,241 (-£8,300,183)	£11,601,376 (-£6,827,4567)

### 5.2 Key points from the data above, are:

- Significant increase in Council Tax Support claims received, and associated expenditure;
- 1,819 Council Tax direct debits deferred;
- Council Tax direct debit £ values increased, due to 2020/21 charge increase;
- 10,190 less Council Tax payments made;
- 31 Business Rates direct debits deferred;
- 3,243 less Business Rates payments made;
- Over £41 million decrease in Business Rates liability – due to awards of Extended Retail Discount (ERD) relief;
- Variances in performance.

### 5.3 In addition to the above, significant increases in demands on the shared service have included:

- Council Tax:
  - o Continued increase in the amount of telephone calls compared to the same period in 2019;
  - o Increase in calls during the last 6 weeks as a result of house moves re-commencing;
  - o 47% increase in the number of e-mails received.
- Lincoln Benefits:
  - o 6 x increase in new claims received;
  - o 79% increase in e-mails received;
  - o 163% increase in Universal Credit related documents.

- North Kesteven Benefits:
  - o 15% increase in telephone calls received;
  - o 9 x increase in new claims received;
  - o 23% increase in e-mails received;
  - o 275% increase in Universal Credit related documents.
  
- Business Rates:
  - o Awarding of Extended Retail Discount for 3 x local authorities;
  - o Key role in identification, assessment and determination of business grants for 3 x local authorities;
  - o Associated telephone calls and e-mails regarding the above discounts and reliefs.
  
- System Support Team:
  - o Data extracts for corporate befriending/ community support services;
  - o Testing and implementation of Covid-19 related system releases.

5.4 In addition to the above, it should also be noted March and April are always the busiest months in terms of demands for the shared service, and these have also been carried out successfully. The 'usual annual demands' have included Council Tax billing, Business Rates billing, Benefits upratings and finalisation of 2019/20 Housing Benefit Subsidy Claims.

5.5 Through system data available (for example, system 'keystrokes', numbers of documents completed), an overall increase in productivity by teams can also be evidenced, which may be one of many considerations when determining the future ways of working for our shared service.

5.6 Despite all these additional challenges and demands on the shared service, performance has generally held up well so far, although moving forward it is recognised cumulative effects from Covid-19 are likely to impact on performance in the coming months. Performance data is set out in a separate report to today's Committee.

## **6. Strategic Priorities**

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

- Lincoln: "Let's reduce all kinds of inequality".
- North Kesteven: "Our Communities", "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 / Customer Experience, 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 as a result of 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 To note the information as set out in this report.

**Lead** Martin Walmsley  
**Officer:** Telephone 01522 873597

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<b>SUBJECT:</b>	<b>PERFORMANCE UPDATE</b>
<b>DIRECTORATE:</b>	<b>CHIEF EXECUTIVE AND TOWN CLERK</b>
<b>REPORT AUTHOR:</b>	<b>MARTIN WALMSLEY, HEAD OF SHARED REVENUES AND BENEFITS</b>

## 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 annual outturn Revenues and Benefits performance 2019/20, also performance up to the end of July 2020 in the current financial year 2020/21.
- 2.2 The Revenues and Benefits Shared Service has now been in operation since 1<sup>st</sup> June 2011, and performance has been maintained and improved whilst continuing to provide 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 5<sup>th</sup> February 2020 meeting of this Committee, a report was presented detailing Revenues and Benefits performance up to the end of Quarter 3 2019/20.
- 3.2 Performance is reported to this Committee on a quarterly basis.
- 3.3 Performance over the last five months has been impacted by Covid-19 – a more detailed report on the impacts on Revenues and Benefits is also included on today's Committee Agenda. Officers have proactively responded to Covid-19, including;
- No concerted recovery action being taken in recent months;
  - Deferrals of Council Tax and Business Rates payments being permitted;
  - Significant increase in Housing Benefit and Council Tax Support claims;
  - Assessment and award of new government reliefs and grants.

Performance is likely to be impacted for many more months due to the cumulative effects of Covid-19 on household and business incomes.

## 4. Revenues Performance

### 4.1 Council Tax

- 4.2 Positive Council Tax in-year collection has been achieved for 2019/20, the table below showing how performance has progressed since the shared service formed in June 2011.

Financial Year	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15	2013/14	2012/13	2011/12
City of Lincoln	96.77%	96.76%	97.17%	97.09%	97.12%	96.93%	96.56%	96.32%	96.80%
North Kesteven	98.89%	99.08%	99.20%	99.14%	99.16%	99.25%	99.16%	99.13%	99.40%

- 4.3 Compared to 2018/19, Council Tax in-year collection levels increased by 0.01% for Lincoln, with North Kesteven reduced by 0.19%. Taking into account the economic challenges in March 2020 due to the coronavirus outbreak, these are considered positive collection outturns. Also, when considering the collection levels, it should be noted that the net collectable debit for both City of Lincoln and North Kesteven increased from 2018/19 by £2.57m and £4.63m respectively.

In terms of the national picture, taking into the account defined national deprivation factors, City of Lincoln and North Kesteven are performed above their expected levels of collection – by +2.1% and +0.3%, respectively. When ranked according to deprivation, City of Lincoln ranked 36<sup>th</sup> and North Kesteven 60<sup>th</sup> – both upper quartile. Taking out deprivation factors, compared to the other local authorities who have 2019/20 in-year collection data available (317 local authorities in total), City of Lincoln stood at 210<sup>th</sup> highest, - for North Kesteven only 8 local authorities achieved a higher level of in-year collection.

- 4.4 Up to the end of July 2020, in-year collection for Lincoln and North Kesteven is down by 1.30% and 1.11% respectively. Due to the financial impacts of Covid-19 on residents' incomes, officers have been allowing deferrals of payments in relevant circumstances, although this means that these deferred monies will still need to be collected in the coming months. Also, considering payments that have not been made (i.e. aside from deferral requests allowed), these reduced levels of collection are not unexpected. Also, net collectable debit for 2020/21 (compared to 2019/20) has increased by £963k for Lincoln and £2.8m for North Kesteven.

- 4.5 As a reflection of economic impacts on Covid-19 on residents' incomes, Council Tax Support caseloads have increased in recent months, as shown in the table below:

	City of Lincoln	North Kesteven
<b>July 2020</b>	9,021	5,874
<b>June 2020</b>	8,991	5,834
<b>May 2020</b>	9,039	5,866
<b>April 2020</b>	8,807	5,711
<b>February 2020</b>	8,491	5,539
<b>December 2019</b>	8,466	5,548
<b>September 2019</b>	8,522	5,564
<b>June 2019</b>	8,235	5,570

- 4.6 **Business Rates**

- 4.7 As with Council Tax, positive Business Rates in-year collection has been achieved for

2019/20, the table below showing how performance has progressed since the shared service formed in June 2011.

Financial Year	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15	2013/14	2012/13	2011/12
City of Lincoln	99.46%	99.81%	98.87%	99.43%	99.78%	99.46%	99.31%	99.08%	99.20%
North Kesteven	99.43%	99.42%	99.89%	99.09%	99.46%	99.78%	99.53%	99.93%	99.70%
West Lindsey	98.88%	98.63%	98.53%	97.34%	99.44%	99.17%	99.12%	99.13%	98.90%

4.8 Compared to 2018/19. Business Rates in-year collection levels, are as follows:

- City of Lincoln decreased by 0.35%;
- North Kesteven decreased by 0.01%;
- West Lindsey increased by 0.25%.

For 2019/20, it should be noted that the total net collectable debit increased from 2018/19, by £90k for City of Lincoln, £1.2m for North Kesteven and £363k for West Lindsey.

In terms of the national position, out of the 317 local authorities with 2019/20 in-year collection data currently available, City of Lincoln came 15<sup>th</sup> highest, North Kesteven 17<sup>th</sup>, and West Lindsey 74<sup>th</sup>.

4.9 Up to the end of July 2020 (compared to the end of July 2019), in-year collection for Lincoln and North Kesteven is up by 8.50% and 2.61% respectively. However, these figures are somewhat 'skewed' by the new reliefs available this year in light of the new measures announced as part of Covid-19. For Lincoln there is still £19.4m to be collected for 2019/20 – as at the end of July 2019, £9.9m of this figure has been collected. For North Kesteven, there is still £20.3m to be collected for 2019/20 – as at the end of July 2019, £10.4m of this figure has been collected. West Lindsey in-year collection is down by 1.00% at the end of July 2020 - again, net liability is greatly reduced to reliefs applied – out of the net £11.7m, £4.9m has been collected so far.

#### 4.10 Outstanding Revenues Customers

4.11 The number of outstanding Revenues Customers at end of quarter 4 2019/20 showed an overall 17.6% decrease compared to the same point in 2018/19 from the last two financial years. The workload was up-to-date going into new year billing, however an influx of documents during the billing period from early-mid March created the increased figure at the end of the financial year. Also, in the Council Tax base there are now an additional 764 properties to administer (split Lincoln 150, North Kesteven 614), - as well as staffing resources on the Council Tax Team being reduced at points throughout the year due to unforeseen circumstances – which have now been resolved.

31 <sup>st</sup> March	2020	2019	2018	2017	2016	2015	2014	2013	2012
City of Lincoln	371	437	121	296	448	1,025	683	939	1,713
North Kesteven	155	201	95	223	266	356	545	465	577

4.12 As at the end of July 2020, outstanding Revenues stood at a total of 468 (split Lincoln 360, North Kesteven 108). This is considerably lower than as at the end of July 2019 (total 1,205 – split Lincoln 779, North Kesteven 426). In 2020/21 the number of changes of address was significantly reduced, due to Covid-19, however move numbers have started to increase again which will result in more incoming work for the team.

#### 4.13 Housing Benefit Overpayments

4.14 The table below shows in-period collection rates over the last eight financial years (2011/12 is not shown, due to the changeover to the Northgate ICT system for Lincoln during that financial year and a number of conversion exercises that had to be undertaken relating to Housing Benefit Overpayments).

Financial Year	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15	2013/14	2012/13
City of Lincoln	105.52%	100.38%	81.81%	76.38%	75.22%	68.60%	72.98%	89.14%
North Kesteven	106.12%	107.45%	88.31%	70.16%	77.76%	64.61%	85.40%	92.85%

4.15 Outstanding Housing Benefit overpayments debt also continues to decrease, from 31<sup>st</sup> March 2019 to 31<sup>st</sup> March 2020 City of Lincoln and North Kesteven outstanding monies have reduced by £400,013 (to £3,573,112) and by £112,427 (to £1,530,967), respectively.

4.16 This is another extremely positive year of overpayments collection, following on from the piece of review work undertaken with the Department for Work and Pensions (DWP) two years ago, which is being maintained through continuing improved processes and dedicated resources and knowledge in this area.

4.17 As at the end of July 2020, in-year collection rates and outstanding monies are as shown in the table below:

2020/21 – to end July 2020	City of Lincoln	North Kesteven
In-year collection rate	154.96%	124.11%
Outstanding Housing Benefit overpayments debt	£2,453,706	£1,505,805

- 4.18 A verbal update on the significant decrease in outstanding debt for City of Lincoln will be provided to this Committee, on 10<sup>th</sup> September.
- 4.19 This has been another extremely positive year of overpayments collection, following on from the piece of review work undertaken with the Department for Work and Pensions (DWP) two years ago, which is being maintained through continuing improved processes and dedicated resources and knowledge in this area. Significant progress has been made as until recent years, debt was continuing to rise and in-period collection was not at the desired level. Officers have reviewed processes and as a result numbers of overpayments been raised has reduced, writing-out of debts is more proactive and timely, as well as progressing recovery of monies being more prompt and focussed.

## 5. Benefits Performance

- 5.1 The table below shows the number of outstanding Benefits customers awaiting assessment, at the end of each financial year since the formation of the shared service:

31 <sup>st</sup> March	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>City of Lincoln</b>	1,510	897	696	555	1,064	1,267	2,396	2,004	2,401
<b>North Kesteven</b>	456	502	511	500	714	1,036	978	1,206	2,648

As at the end of July 2020, there are 1,847 Benefits customers outstanding (split Lincoln 1,540, North Kesteven 307). The impacts of Covid-19 from mid-end March 2020 cannot be underestimated – with a significant increase in benefit claims, in addition to the usual increase in workload prior to the start of a new financial year – relating to income and rent increases, etc. The number of Universal Credit (UC) documents requiring processing continues to have a real impact, - 56% and 43% of outstanding documents are UC-related for Lincoln and North Kesteven, respectively.

- 5.2 In terms of Housing Benefit average processing times, the table below shows the figures for New Claims and Changes of Circumstance for the last eight financial years:

Financial Year		2019/20 Average no. days	2018/19 Average no. days	2017/18 Average no. days	2016/17 Average no. days	2015/16 Average no. days	2014/15 Average no. days	2013/14 Average no. days	2012/13 Average no. days
<b>New Claims</b>	Lincoln	20.60	25.82	24.29	29.44	25.45	26.14	28.33	23.60
	North Kesteven	19.60	27.49	18.81	15.98	12.76	12.05	12.66	15.94
<b>Changes of Circumstance</b>	Lincoln	3.17	4.12	4.00	4.49	5.40	5.07	6.97	8.10
	North Kesteven	2.83	2.98	2.82	3.06	2.84	2.91	2.92	10.98

Through process changes and allocating appropriate assessment resources, significant improvements have been made across the board. These improvements are being sustained, as shown below:

2020/21 – to end July 2020	City of Lincoln	North Kesteven
New Claims	16.16 days <i>(End July 2019 26.35 days)</i>	16.15 days <i>(End July 2019 23.88 days)</i>
Changes of Circumstance	4.46 days <i>(End July 2019 5.09 days)</i>	3.11 days <i>(End July 2019 5.09 days)</i>

5.3 Prompt processing of claims remains vital, but of equal importance is accuracy of processing and ‘getting it right, first time’. The table below the outcomes of claims checked under our quality checking regime, since the formation of the shared service:

Financial Year	2019/20	2018/19	2017/18	2016/17	2015/16	2014/15	2013/14	2012/13	2011/12
City of Lincoln	95%	86%	92%	91%	83%	79%	77%	72%	65%
North Kesteven	98%	96%	95%	95%	97%	98%	98%	100%	99%

In 2019/20, for Lincoln 589 claims were checked with 560 being right first time, the equivalent figures for North Kesteven being 542 checked with 529 right first time. These levels of accuracy are pleasing, and show real overall improvement.

5.4 These improvements have continued into 2020/21, - as at the end of July 2020 City of Lincoln’s ‘right first time’ of cases checked is 92% (91 out of 99) and for North Kesteven 96% (200/208). These checks are in addition to those carried out through the checks required to be carried out under the requirements of the annual Housing Benefit Subsidy claims.

## 6. Welfare and Benefits Advice

6.1 Providing benefits and money advice continues to be key, with a team of dedicated and knowledgeable officers providing invaluable support to residents of Lincoln. In 2019/20, the Welfare Team;

- Provided benefits advice to 7,372 customers across the shared service districts;
- Helped City of Lincoln customers to secure £1.4m in additional benefits on an annual basis;
- Helped North Kesteven customers to secure £894k in additional benefits on an annual basis;
- Helped City of Lincoln customers to secure a total of £210k in lump sum benefit payments;
- Helped North Kesteven customers to secure a total of £202k in lump sum benefit payments;
- Provided money advice to help City of Lincoln customers manage debt totalling £492k.



- Provided money advice to help North Kesteven customers manage debt totalling £281k.

6.2 In the first quarter of 2020/21, the team has achieved the following:

<b>Quarter 1 2020/21</b>	<b>City of Lincoln</b>	<b>North Kesteven</b>
Advice provided enabling weekly value of additional benefits	£5,384	£3,264
Advice provided enabling lump sum award of additional benefits	£84,498	£19,431
No. of customers to whom help provided	778	147
No. money advice referrals	17	5

### **Strategic Priorities**

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

- Lincoln: “Let’s reduce all kinds of inequality”.
- North Kesteven: “Our Communities”, “Our Economy”.

7.2 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 / Customer Experience, Financial Inclusion and Partnership Working are all key priorities for the shared service.

### **8. Organisational Impacts**

8.1 Finance:

There are no direct financial implications arising from this report.

8.2 Legal Implications including Procurement Rules:

There are no direct Legal or Procurement implications arising from this report.

8.3 Equality, Diversity & Human Rights:

There are no direct implications arising from this report.

**9. Risk Implications**

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

**10. Recommendations**

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

10.2 Note that a performance update will be presented at the next meeting of this committee on 26<sup>th</sup> November 2020.

**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 – Annual Outturn 2019/20, and 2020/21 to end July 2020

**List of Background Papers:** None

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

Revenues and Benefits Joint Committee 10<sup>th</sup> September 2020

Performance Update

Appendix 1: Performance Data – Annual Outturn 2019/20, and 2020/21 to end July 2020

<b>Measure</b>	<b>2020/21 – to end July 2020</b>		<b>2019/20 Annual Outturn</b>	
	<b>NK</b>	<b>COL</b>	<b>NK</b>	<b>COL</b>
<b>Local Authority</b>				
<b>Council Tax collection (cumulative)</b>	37.83%	34.02%	98.89%	96.77%
<b>NNDR collection (cumulative)</b>	51.27%	51.03%	99.43%	99.46%
<b>NNDR collection – WLDC (cumulative)</b>	41.83%		98.63%	
<b>No. Revenues customers awaiting change to be processed</b>	108	360	155	371
<b>Total Net Arrears for Council Tax prior years (i.e. not including current year)</b>	£1,902,440	4,171,294	£1,094,825	£2,602,690
<b>Total Net Arrears for NNDR prior years (i.e. not including current year)</b>	£981,892	£794,992	£96,205	£104,160
<b>Housing Benefit overpayments collection in period</b>	124.11%	154.96%	106.12%	105.52%
<b>Outstanding Housing Benefit overpayments debt</b>	£1,505,805	£2,453,706	£1,530,967	£3,573,112
<b>Housing Benefit New Claims: Average number of days to process (cumulative)</b>	16.15 days	16.16 days	19.60 days	20.60 days
<b>Housing Benefits Changes of Circumstances: Average number of days to process (cumulative)</b>	3.11 days	4.46 days	2.83 days	3.17 days
<b>No. Benefits customers awaiting assessment (cumulative)</b>	307	1,540	456	1,510
<b>% Benefits claims checked financially correct (cumulative)</b>	96%	92%	98%	95%

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**SUBJECT: REVENUES AND BENEFITS - FINANCIAL MONITORING  
QUARTER 1 2020/21**

**REPORT BY: CHIEF EXECUTIVE & TOWN CLERK**

**LEAD OFFICER: MARTIN WALMSLEY, HEAD OF SHARED REVENUES AND  
BENEFITS**

## 1. Purpose of Report

- 1.1 To present to Members the first quarter's performance for the Revenues and Benefits shared service for 2020/21.

## 2. Executive Summary

- 2.1 The forecast outturn for 2020/21 predicts that there will be an overspend against the approved budget of £10,737.

## 3. Background

- 3.1 The approved budget for 2020/21 was agreed by Revenues and Benefits Joint Committee on 5<sup>th</sup> February 2020. The Committee set a budget for 2020/21 of £2,426,630 for the service, which has since been increased by the agreed carry forward budget from 2019/20, totalling £51,940. North Kesteven District Council (NK) will be recharged throughout the year for the agreed value of £27,010. In addition, a number of New Burdens grants for NK are still to be reflected which will offset their proportion of the forecast overspend.
- 3.2 The budget, as mentioned in paragraph 3.1, has been revised for the following agreed carry forward by each Authority in 2019/20: -

<b>Budget adjustment</b>	<b>CoLC</b>	<b>NK</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Agreed 2019/20 Budget C/fwd	£24,930	£27,010	£51,940
<b>TOTAL</b>	<b>£24,930</b>	<b>£27,010</b>	<b>£51,940</b>

## 4. Quarter One Financial Performance and Forecast Outturn 2020/21

### 4.1 Performance Quarter 1

Financial performance for the first quarter of 2020/21 is detailed in Appendix 1 to this report. At quarter 1, there is an underspend against the approved budget of £2,590.

### 4.2 Forecast Outturn 2020/21

The forecast outturn for 2020/21 predicts that there will be an overspend against the approved budget of £10,737, prior to the addition of NK's New Burden grants. 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 2020/21 is shown in the table below:

<u>Service Area</u>	<u>£</u>	<u>Reason for variance</u>
<b>Revenues and Benefits Management</b>		
Recharges to Other Local Authorities	(15,000)	Unbudgeted income for the provision of Management support to SKDC.
<b>Benefits</b>		
Overtime	11,540	Additional hours required as a result of increased demand due to the Covid-19 pandemic response.
IT Costs	15,417	New DWP Legislation changes to be partially offset in Q2 by the application of New Burden grants.
Postage & Franking Costs	14,650	Increased volume.
<b>Revenues Local Taxation</b>		
Agency	(20,000)	No expected expenditure on agency staffing due to a full establishment.
IT Costs	10,450	New Software requirements.
<b>Benefits/Money Advice</b>		
Car Allowances Mileage	(4,000)	Reduced expenditure due to WFH and limited outreach appointments.

4.4 A number of savings have been suggested as part of the Emergency Budget response, if agreed these will be actioned in Quarter 2 2020/21, and will impact on the current forecast outturn position.

## 5. Strategic Priorities

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

- Lincoln: “Let’s reduce all kinds of inequality”.
- North Kesteven: “Our Communities”, “Our Economy”.

## 6. Organisational Impacts

6.1 The financial implications are contained throughout the report.

6.2 There are no legal implications arising from this report.

6.3 There are no equality and diversity implications as a direct result of this report.

## **7. Risk Implications**

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

## **8. Recommendations**

8.1 Members are recommended to note the actual position at quarter 1.

8.2 Members are recommended to approve the budget adjustments for 2020/21 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 1 2020/21**

	Profiled Budget			Actual			Variance		
	CoLC	NK	Combined	CoLC	NK	Combined	CoLC	NK	Combined
Revenues & Benefits									
Management	64,130	64,110	128,230	62,612	62,612	125,224	(1,518)	(1,498)	(3,016)
Benefits	158,150	114,520	272,675	161,517	116,961	278,478	3,367	2,441	5,808
Revenues Local Taxation	92,900	96,940	189,840	93,186	96,990	190,176	286	50	336
Money Advice	29,290	29,280	58,575	26,426	26,426	52,853	(2,864)	(2,854)	(5,717)
<b>Total Q1 2020/21</b>	<b>344,470</b>	<b>304,850</b>	<b>649,320</b>	<b>343,742</b>	<b>302,989</b>	<b>646,730</b>	<b>(728)</b>	<b>(1,861)</b>	<b>(2,590)</b>



## Appendix 2 Forecast Financial Outturn for 2020/21

	Annual Budget			Forecast Outturn			Variance		
	CoLC	NK	Combined	CoLC	NK	Combined	CoLC	NK	Combined
Revenues & Benefits									
Management	177,370	177,310	354,680	171,268	171,210	342,479	(6,102)	(6,100)	(12,201)
Benefits	632,930	458,330	1,091,260	645,062	467,115	1,112,177	12,132	8,785	20,917
Revenues Local Taxation	390,210	407,190	797,400	391,194	408,217	799,411	984	1,027	2,011
Money Advice	117,640	117,590	235,230	117,645	117,595	235,240	5	5	10
<b>Total 2020/21</b>	<b>1,318,150</b>	<b>1,160,420</b>	<b>2,478,570</b>	<b>1,325,169</b>	<b>1,164,138</b>	<b>2,489,307</b>	<b>7,019</b>	<b>3,718</b>	<b>10,737</b>

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**SUBJECT: BUSINESS RATES UPDATE**

**DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK**

**REPORT AUTHOR: CLAIRE MOSES, REVENUES AND BENEFITS MANAGER**

**1. Purpose of Report**

1.1 To provide Joint Committee 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, North Kesteven District Council and West Lindsey District Council. The report is not intended to include non-domestic rate issues (for example, performance matters) covered in another report before the Joint Committee.

**3. Background**

3.1 The report focuses on the changes announced as a result of Covid-19 and the support provided to businesses in the form of: -

- Expanded Retail Discount;
- Nursery Discount;
- Small Business Grant Fund;
- Retail, Hospitality and Leisure Grant Fund; and
- Local Authority Discretionary Grants Fund.

3.2 Focus for both Government and billing authorities since the last meeting of Joint Committee has been responding to Covid-19 measures which have been announced since 11<sup>th</sup> March 2020.

3.3 Additional updates are provided in this report and will update on the following non-domestic rate issues: -

- Discretionary Revaluation Relief; and
- Business Rates Growth Policy awards.

**4. Expanded Retail Discount**

4.1 The Government announced in the Budget on 29<sup>th</sup> October 2018 that it would provide Business Rates Retail Discount, to apply in the years 2019/20 (33% discount) and 2020/21 (50%) discount. This would be for businesses with a rateable value up to (but not including) 51,000.

- 4.2 In response to Covid-19, in the Budget on 11<sup>th</sup> March 2020, Government announced that it would increase the discount for 2020/21 to 100% and extend it to include the leisure and hospitality sectors. On 23<sup>rd</sup> March 2020, further measures were announced which resulted in the relief being applied to occupied retail, leisure and hospitality properties in the year 2020/21, as well as removing the rateable value limit.
- 4.3 Eligibility criteria was set out by the Ministry of Housing, Communities and Local Government (MHCLG) and issued to Local Authorities on 2<sup>nd</sup> April 2020. This can be found here: <https://www.gov.uk/government/publications/business-rates-retail-discount-guidance> .
- 4.4 Properties that will benefit from the relief will be occupied hereditaments that are wholly or mainly being used:
- a) as shops, restaurants, cafes, drinking establishments, cinemas and live music venues;
  - b) for assembly and leisure; or
  - c) as hotels, guest & boarding premises and self-catering accommodation.
- 4.5 MHCLG guidance provided further detailed lists of properties which fell into the above categories but made it clear that the list is not intended to be exhaustive. The list was intended to be a guide for Local Authorities (LA's) as to the types of uses that the Government considers for the purpose to be eligible for relief. LA's were required to determine for themselves whether particular properties not listed are broadly similar in nature to those above, and if so, to consider them eligible for the relief.
- 4.6 There have been several changes to the eligibility criteria since the relief was initially announced:
- Version 1 announced and released 18<sup>th</sup> March 2020;
  - Version 2 announced and released 25<sup>th</sup> March 2020 to include 'A2 Businesses' – these were employment agencies, estate agents, letting agents, betting shops, wellness centres, spas, massage parlours, casinos, gambling clubs and bingo halls;
  - Version announced and released 2<sup>nd</sup> April 2020 to update the position on state aid. The Governments assessment is that, given the impact of Covid-19 in the sectors receiving the relief, that it is not subject to state aid.
- 4.7 Government will reimburse LA's that use their discretionary relief powers under Section 47 of the Local Government Finance Act 1988 (amended). LA's had already completed their NDR1 for 2020/21 and as a result, were asked to provide further and separate estimates of their likely total cost for providing the relief. These costs are provided to Government on a weekly basis.
- 4.8 The total awarded under this relief, as at 16<sup>th</sup> August 2020, for each LA is as follows: -

<b>Local Authority</b>	<b>Total awards made</b>	<b>Value of awards</b>
City of Lincoln	1,018	£26,899,415
North Kesteven	527	£9,163,133
West Lindsey	357	£6,749,196

## 5. Nursery Discount

- 5.1 In response to Covid-19, Government announced a business rates Nursery Discount on 18<sup>th</sup> March 2020.
- 5.2 Eligibility criteria was set out by the Ministry of Housing, Communities and Local Government (MHCLG) and issued to Local Authorities on 2<sup>nd</sup> April 2020. This can be found here:  
<https://www.gov.uk/government/publications/business-rates-nursery-childcare-discount-2020-to-2021-coronavirus-response-local-authority-guidance>
- 5.3 The relief was to be applied to hereditaments occupied by providers on Ofsted's Early Years Register and wholly or mainly used for the provision of the Early Years Foundation Stage and which are subject to businesses rates in the year 2020/21.
- 5.4 There is no rateable value limit on the relief and where necessary, Ofsted were able to Local Authorities (LA's) with access to the register to help identify eligible hereditaments.
- 5.5 Government will reimburse LA's that use their discretionary relief powers under Section 47 of the Local Government Finance Act 1988 (amended). LA's had already completed their NDR1 for 2020/21 and as a result, were asked to provide further and separate estimates of their likely total cost for providing the relief. These costs are provided to Government on a weekly basis.
- 5.6 The total awarded under this relief for each LA as at 16 August 2020 is as follows: -

Local Authority	Total awards made	Value of awards
City of Lincoln	16	£173,915
North Kesteven	16	£168,127
West Lindsey	9	£27,254

## 6. Support for Businesses – Grants

- 6.1 In response to Covid-19, the Government announced there would be support for small businesses and businesses in the retail, hospitality and leisure sectors. The support will take the form of two grant funding schemes in the financial year of 2020/21 – these being:
- Small Business Grant Fund - £10,000 grant; and
  - Retail Hospitality and Leisure Grant Fund - £10,000 or £25,000 grant.
- 6.2 Local Authorities (LA's) were responsible for delivering the funding to eligible businesses with Government reimbursing the payments made by LA's, in line with set criteria.
- 6.3 Government expected the grant scheme to offer a lifeline to businesses who are struggling to survive during Covid-19 lockdown and requested that LA's make payments as quickly as possible to support them.

## **7. Small Business Grant Fund**

- 7.1 This fund is available for all businesses in England in receipt of either Small Business Rates (SBRR) or Rural Rates Relief (RRR). The value of the grant is £10,000.
- 7.2 Eligibility criteria was set out by the Department for Business, Energy and Industrial Strategy (BEIS) and guidance was issued to Local Authorities in March 2020. This can be found here: <https://www.gov.uk/government/publications/coronavirus-covid-19-guidance-on-business-support-grant-funding> .
- 7.3 In order to identify the eligible businesses, the Business Rates team provided a report from their software system of all businesses in receipt of SBRR and RRR. This report was issued to the relevant Grant Teams at each authority and used as a master sheet for checking eligibility of awards.
- 7.4 Each authority set up a grants team – this included officer from various service areas such as Economic Development, Business Support, Finance and Revenues & Benefits. The grants teams mobilised quickly and put the following in place to ensure grants were awarded quickly:
- Online forms produced for business to register for the grant;
  - Check against the online form and the master sheet;
  - If the information match, grants were paid;
  - If there was any discrepancy in the information, this would be queried with the NDR team – to review the information within the NDR system;
  - Both Lincoln and North Kesteven arranged grant review meetings, which included all attendees from the above teams. The review meetings were undertaken to consider more contentious grant requests and those where local discretion may be required;
  - A formal review panel was set up for the purpose of reviewing decisions at appeal stage. The review panel decision was final.

## **8. Retail Hospitality and Leisure Grant Fund**

- 8.1 This fund is available for all businesses in England that would have been in receipt of the Expanded Retail Discount on 11<sup>th</sup> March 2020 and with a rateable value up to (but not including) £51,000.
- 8.2 The value of grant was dependent upon the rateable value:
- Rateable value of less than 15,000 – grant award is £10,000; and
  - Rateable value of between 15,001 and 50,999 – grant award is £25,000.
- 8.3 Businesses with a rateable value of 51,000 or over were not eligible for this scheme. Businesses which are not ratepayers in the business rates system are also not included in this scheme.
- 8.4 Eligibility criteria was set out by the Department for Business, Energy and Industrial Strategy (BEIS) and guidance was issued to Local Authorities in March 2020. This can be found here: <https://www.gov.uk/government/publications/coronavirus-covid-19-guidance-on-business-support-grant-funding> .

8.5 The Business Rates team had already identified the eligible businesses as part of the award of the Expanded Retail Relief (section 4 of this report).

A report was provided to the relevant Grant Teams at each authority and used as a master sheet for checking eligibility of awards.

8.6 The same grants panel as advised in para 7.4 of this report also undertook reviews for this grant.

8.7 The total grants awarded for each LA as at 16 August 2020 is as follows: -

Local Authority	Total awards made	Value of awards	Original Funding figure
City of Lincoln	1,707	£21,285,000	£22,188,000
North Kesteven	1,919	£20,060,000	£25,035,000
West Lindsey	1,476	£16,575,000	£18,664,000

8.8 The breakdown of these awards are as follows:

	City of Lincoln		North Kesteven		West Lindsey	
	No. awards	Value	No. awards	Value	No. awards	Value
Scheme 1 – small business grant	1,172	£11,720,000	1,454	£14,540,000	1,178	£11,780,000
Scheme 2a – RHL £10k	254	£2,540,000	187	£1,870,000	177	£1,770,000
Scheme 2b – RHL £25k	281	£7,025,000	146	£3,650,000	121	£3,025,000

## 9. Local Authority Discretionary Grants Fund

9.1 This additional fund is aimed at small and micro businesses who were not eligible for the Small Business Grant Fund or Retail, Leisure and Hospitality Fund.

9.2 Local Authorities will be responsible for delivering the grants to eligible businesses.

9.3 Eligibility criteria was set out by the Department for Business, Energy and Industrial Strategy (BEIS) and guidance was issued to Local Authorities in May 2020. This can be found here:

<https://www.gov.uk/government/publications/coronavirus-covid-19-guidance-on-business-support-grant-funding>

9.4 The cost to LA's of these grant payments will be met in one of two ways:

- Where they have or plan to spend all of the grants fund allocation for the Small Business Grant Fund or Retail, Leisure and Hospitality Fund, they will receive an additional payment of 5% of their funding allocation (using a grant under section

- 31 of the Local Government Act 2003); or
- Local Authorities that, having taken all reasonable steps to provide grants to eligible businesses for the Small Business Grant Fund or Retail, Leisure and Hospitality Fund, still have unspent funding, will use this for the purposes of this grant.

9.5 The level of funding available to each LA is as follows:

- City of Lincoln – £1,207,750
- North Kesteven – £1,035,000
- West Lindsey – £927,500.

9.6 Local Authorities may disburse grants to the value of £25,000, £10,000 or any amount under £10,000. The value of the payment to be made to a business is at the discretion of the LA.

9.7 Local Authorities are required to set out clear criteria for determining their scheme and setting the appropriate level of grant to be awarded.

As a result, all 3 LA's have a different schemes which have been amended and updated throughout the life of the scheme – which are details in the weblinks below:

- City of Lincoln:  
<https://www.lincoln.gov.uk/downloads/download/148/discretionary-grant-policy>
- North Kesteven:  
<https://www.n-kesteven.gov.uk/business/discretionary-fund-covid-19/>
- West Lindsey:  
<https://www.west-lindsey.gov.uk/coronavirus/coronavirus-support-for-businesses/#an-discretionary-grants-fund> .

9.8 The total grants awarded for each LA as at 16 August 2020 is as follows: -

Local Authority	Total awards made	Value of awards	Original Funding figure
City of Lincoln	104	£ 915,000	£1,207,750
North Kesteven	129	£1,035,000	£1,035,000
West Lindsey	102	£ 675,000	£927,500

## 10. Discretionary Relief Scheme

10.1 A £300m discretionary fund over four years from 2017/18 through to 2020/21, 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 is 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.



10.2 The £300m covers 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.

### 10.3 2020/21 Scheme

10.4 Letters were sent to the Chief Financial Officers of each Billing Authority on 28 April 2017 to confirm the grant distributions, and for 2020/21 the grant distributions for the three authorities, is as follows:-

- City of Lincoln Council: £5,623
- North Kesteven DC: £5,323
- West Lindsey DC: £4,496

10.5 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 decision regarding the proposed scheme for 2020/21 to be delegated to Chief Finance Officers for a final decision.

During January 2020, for City of Lincoln and North Kesteven, Officers identified those ratepayers that may be entitled to relief and calculated the cost of relief for all businesses affected by the revaluation, whereby the 2020/21 charge increased as a result.

Relief was awarded to all accounts identified and ratepayers have been issued with a decision notice and letter of explanation.

In doing this, ratepayers can declare whether any relief awarded would not exceed the state aid limit.

### 10.6 New Discretionary Relief Scheme – 2017/18 to 2020/21 Comparison:

The table below shows the number of accounts identified and the total cost of relief for all 4 years for comparison purposes.

Authority – City of Lincoln	No. identified	Total awards made	Budget	Total award (£)	Current not spent (£)
2017/18	675	413	£198,000	£196,125	£1,875
2018/19	366	359	£96,000	£95,864	£136
2019/20	359	311	£40,000	£37,019	<b>£2,981*</b>
2020/21	61	53	£5,623	£5,671	<b>-£48**</b>

\*2019/20 – LA’s have until 30<sup>th</sup> September 2020 to award relief for this year. Officers will monitor this to ensure full relief is awarded.

\*\*2020/21 – is overspent by £48 – however, throughout the year this will change as rateable values change and businesses open/close. The final award figure must be under the budget figure by 30<sup>th</sup> September 2021.

Authority – North Kesteven	No. identified	Total awards made	Budget	Total award (£)	Current not spent (£)
2017/18	540	339	£186,000	£184,430	£1,570
2018/19	278	262	£91,000	£90,816	£184
2019/20	262	86	£37,000	£31,898	<b>£5,102*</b>
2020/21	79	51	£5,323	£4,505	<b>£818**</b>

\*2019/20 – LA’s have until 30<sup>th</sup> September 2020 to award relief for this year. Officers will monitor this to ensure full relief is awarded.

\*\*2020/21 – LA’s have until 30<sup>th</sup> September 2021 to award relief for this year. Officers will monitor this to ensure full relief is awarded.

Authority – West Lindsey	No. identified	Total awards made	Budget	Total award (£)	Current not spent (£)
2017/18	329	217	£158,000	£102,084	£55,916
2018/19	197	176	£76,000	£75,551	£449
2019/20	176	159	£31,000	£30,833	<b>£167*</b>
2020/21	4	3	£4,496	£3,528	<b>£968**</b>

\*2019/20 – LA’s have until 30<sup>th</sup> September 2020 to award relief for this year. Officers will monitor this to ensure full relief is awarded

\*\*2020/21 – LA’s have until 30<sup>th</sup> September 2021 to award relief for this year. Officers will monitor this to ensure full relief is awarded.

## 11. Outcome of Supreme Court Decision – ATM’s

11.1 On Wednesday 20<sup>th</sup> May 2020 the Supreme Court gave its decision on whether Automatic Teller Machines (ATMs) accessed from inside or outside a host retail property should be separately assessed.

The court dismissed the appeals, stating that internal and external ATMs are to be treated the same and should not be separately assessed.

The decision can be found at <https://www.supremecourt.uk/cases/uksc-2018-0225.html>.

The background to this case is as follows:

- In 2013 a decision was taken by the Valuation Office Agency (VOA) for ATMs

built into the front of a shop or petrol station to have a separate business rates bill. This ruling was upheld in 2017. As a result, cash machines were brought into the Valuation Rating List. This was further appealed by large chain Supermarkets.

- On 9<sup>th</sup> November 2018, large chain Supermarkets had their appeal heard by the Court of Appeal. The case was won and the result of the hearing is that cash machines will no longer be given separate business rates bills.
- The Valuation Office Agency was refused leave to appeal, though they could petition the Supreme Court to hear the case.
- On 10<sup>th</sup> December 2018, the Valuation Office Agency submitted an application for the right of appeal to the Court of Appeals ruling. Information received by Officers indicated the Supreme Court may take up until June 2019 to decide whether to hear the case, adding then a further 18 months to 2 years before a further decision is made.

## 11.2 What happens next and when will you start to correct the rating list?

A significant number of related appeal cases may now be settled following the Supreme Court decision. However, it is likely to take several months for the Valuation Office Agency (VOA) to carry out the work, as in many cases there remains a number of outstanding matters to be discussed, including the valuation of the host properties.

The VOA is currently in discussions with appellant's representatives and the Valuation Tribunal Service (VTS) to agree timescales that are appropriate, and they will continue to LA's as this progresses.

It is possible that some cases may go beyond just the matters decided by the Supreme Court and therefore like any other case could end up needing to be progressed to the Valuation Tribunal for determination.

The VOA will also consider the implications of the judgment for all cases, but we will not speculate on the outcome of any cases at this stage.

## 11.3 Identification of ATMs for each LA:

ATM's have been included as an appeal threat for some time, and as a result, provision has been made for potential refunds.

### City of Lincoln – total £498,739

Business	Potential RV Loss
1	£35,934
2	£5,0723
3	£13,404
4	£21,502
5	£35,933
6	£2,535
7	£37,530
8	£1,875
9	£2,765
10	£26,510

11	£18,845
12	£618
13	£2,875
14	£4,304
15	£4,152
16	£1,692
17	£1,757
18	£11,978
19	£25,343
19	£14,064
20	£7,230
21	£11,978
22	£22,180
23	£37,530
24	£22,475
25	£2,875
26	£45,394
27	£45,394
28	£34,994
<b>Total</b>	<b>£498,739</b>

**North Kesteven – total £236,530**

<b>Business</b>	<b>Potential RV Loss</b>
1	£35,933
2	£37,530
3	£18,845
4	£17,212
5	£2,528
6	£15,425
7	£4,201
8	£11,978
9	£18,845
10	£3,615
11	£5,659
12	£5,659
13	£7,049
14	£26,259
15	£11,977
16	£13,815
<b>Total</b>	<b>£236,530</b>

**West Lindsey – total £132,851**

<b>Business</b>	<b>Potential RV Loss</b>
1	£4,152
2	£1,402
3	£2,415
4	£9,476
5	£52,701

6	£5,489
7	£11,976
8	£37,530
9	£7,710
<b>Total</b>	<b>£132,851</b>

## 12. Purpose Built GP Surgeries – Review of Valuations

- 12.1 On 15<sup>th</sup> May 2020, the Valuation Office Agency (VOA) announced that they were planning to review the valuations for purpose-built GP surgeries, and over the next few months Rateable Value (RV) reductions will be given to these types of surgeries.
- 12.2 Most RVs are expected to reduce by around a third, depending on the age of the property.
- 12.3 Purpose built GP Surgeries are valued on a cost basis, rather than a direct reference to rental evidence. Substantial amount of new build cost evidence was produced, and we reviewed the level of costs adopted. In addition, recent Upper Tribunal (Lands Chamber) litigation (York Museums) has necessitated a review of age and obsolescence allowances to be applied and this has contributed to the overall reductions. The new evidence means the rateable value of purpose-built GP surgeries will be reduced.
- 12.4 The VOA have advised LAs should start seeing these reductions begin to appear on the update schedules over the next few months.
- 12.5 Officers have undertaken a review of and estimate impacts as follows: -

<b>Local Authority</b>	<b>Current annual charge</b>	<b>Potential annual reduction (one-third of charge)</b>
City of Lincoln	£282,854	£94,285
North Kesteven	£233,715	£77,905
West Lindsey	£294,773	£98,258

## 13. City of Lincoln Business Rates Growth Policy – Awards

- 13.1 City of Lincoln implemented their Business Rates Growth policy from 1 April 2019.
- 13.2 The policy aims to a time-limited rate relief discount to new and extended business premises within the City, in the interest of building the Business Rates base, supporting economic growth and job creation. This policy supports the Council's open and partnership focussed approach to delivering growth as set out in the Vision 2020 Strategic Plan, particularly the objectives and ambitions relating to economic growth and reducing inequality.
- 13.3 Eligibility for this scheme will be dependent on the extent of the business premises creation or extension, location and the impact of the new business or expansion plans has on the local economy.
- 13.4 Since the introduction of the policy, 31 businesses have been awarded this relief,

totalling £118,369. The table below shows the date an award was initially made (the length if award could be for more than 1 year) and the total value awarded per year: -

Year awarded	Year award relates to	No. Businesses awarded	Total value of award (£)
2019	2018	13	£46,427
2019	2019	18	£71,942
2020	2020	0	£0
	<b>Total</b>	<b>31</b>	<b>£118,369</b>

#### 14. North Kesteven Business Rates Growth Policy – Awards

14.1 North Kesteven implemented their Business Rates Growth in 2016.

14.2 The rationale for offering businesses incentives to grow and locate in North Kesteven is derived from the **Our Economy** priority published in the Council's *Corporate Plan 2017-2020*.

14.3 Since the introduction of the policy, 35 businesses have been awarded this relief, totalling £545,341. The table below shows the date an award was initially made (the length if award could be for more than 1 year) and the total value awarded per year: -

Year awarded	Year award relates to	No. Businesses awarded	Total value of award (£)
2015	2015	5	£58,136
2016	2016	5	£63,756
2017	2017	8	£119,726
2018	2018	7	£108,934
2019	2019	7	£92,591
2020	2020	3	£102,198
	<b>Total</b>	<b>35</b>	<b>£545,341</b>

#### 15. Strategic Priorities

15.1 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.

#### 16. Organisational Impacts

##### 16.1 Finance

Local Authorities will be compensated in full for the costs of the new business rates reliefs announced as part of the March 2020 Budget and in response to COVID19.

Central Government are fully funding the cost of the support to businesses grants that have been administered by local authorities.

Each local authority will need to take into consideration the implications arising for ATM's and GP surgeries as part of their provision for appeals calculations when preparing their NNDR3 returns, with a consequent impact on the level of surplus or

deficit to be declared. There will also be an ongoing loss of NNDR which will be accounted for during the preparation of future NNDR1 forecasts.

## 16.2 Legal Implications including Procurement Rules

No direct financial implications arising from this report.

## 16.3 Equality, Diversity & Human Rights

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.

## 17. Risk Implications

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

## 18. Recommendation

18.1 Members are requested to note this report.

<b>Is this a key decision?</b>	No
<b>Do the exempt information categories apply?</b>	No
<b>Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply?</b>	No
<b>How many appendices does the report contain?</b>	None
<b>List of Background Papers:</b>	None

**Lead Officer:** Claire Moses, Revenues and Benefits Manager  
Telephone: 01522 873764

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**SUBJECT: WELFARE REFORM UPDATE**  
**DIRECTORATE: CHIEF EXECUTIVE AND TPWN CLERK**  
**LEAD OFFICER: CLAIRE MOSES, REVENUES AND BENEFITS MANAGER**

**1. Purpose of Report**

- 1.1 To provide Joint Committee with an update regarding the national and local position of welfare reform, with a specific focus on the local advice referral process and Covid-19 support for this particular report.

**2. Executive Summary**

- 2.1 This report provides Joint Committee with an update on national Universal Credit changes; to include reference to the national statistics and national legislation changes.

The report will also provide Joint Committee with an update regarding local advice referral into the Welfare Reform Support team.

The report will also provide Joint Committee with an update regarding the national and local changes made to support those financially adversely affected by Covid-19.

**3. Background**

- 3.1 Reports will provide Joint Committee with an up to date position on the following:

- National UC Progress - statistics;
- National legislation changes; and
- Background Papers.

**4. National Progress – Statistics**

- 4.1 Latest figures published by the Department for Work and Pensions (DWP) were released on 16 July 2020, with statistics relevant to the period up to 11<sup>th</sup> June 2020.

- 5,461,352 households receiving UC (this is an increase from 3,020,129 as reported at the last meeting of this Committee)

Local authority statistics are also available as at 14<sup>th</sup> May 2020: -

- City of Lincoln – 9,859
- North Kesteven – 6,419.

## 5. Advice Referrals to Welfare Reform Support Team

- 5.1 The referrals come from many service areas within the Councils, customers and external stakeholders into the Shared Service Welfare Reform Support team (formerly Universal Support Team). **Appendix 1** shows the areas referrals are received from, along with details of the point of referral.
- 5.2 Since 27<sup>th</sup> January 2020, the Welfare Reform Support team have received 575 referrals. The table below shows the first point of contact and where these referrals have been received from: -

Benefits	89
Citizens Advice	27
Customer	100
Customer Services	66
DWP	28
Hospital	8
Housing	170
Housing Solutions (Council)	3
Housing Solutions (Private)	39
Parking	3
Private Landlord	9
Recovery	1
Voids	5
Welfare	1
<b>TOTAL</b>	<b>575</b>

- 5.3 The advice referral process has resulted in all internal teams and partners working together with the objective of improving the customer journey. Financial outcomes for these customers will be mapped and an update will be provided at the next meeting of this committee.
- 5.4 As a result of Covid-19, the Welfare Reform Support team has been able to provide vital support to new and existing customers – both over the phone and via email. The team are able to explain customers what support is available to them (national and local), undertake assessments for Universal Credit, Housing Benefit, Council Tax Support and Discretionary Housing Payments.

The team also provide advice and guidance to the Revenues and Benefits staff regarding changes to legislation.

## 6. Covid-19 National Support for Customers Affected

- 6.1 As a result of the outbreak of Covid-19, there have been a number of changes made to legacy benefits, Universal Credit and support for those in or retaining employment. These announcements are detailed in **Appendix 2**.

## 6.2 Covid-19 Shared Service Support for Customers Affected

It is important that the shared service can respond quickly to the national changes to support those affected by COVID-19. In doing so, Revenues and Benefits Senior Management have ensured all staff are aware of these changes and have provided guidance to staff. This is shown in **Appendix 3**.

The guidance explains the changes, along with how they are to be implemented for shared service customers. The guidance also allows for local decisions to be recorded in relation to Housing Benefit and Council Tax Support. The guidance is updated regularly and included on the internal Revenues and Benefits guidance manual.

## 7. Strategic Priorities

7.1 **City of Lincoln: Let's Reduce all Kinds of Inequality, and North Kesteven: Our Economy and Our Community:** An understanding of Universal Credit and its wider impacts on City of Lincoln residents and arrears levels is important when reducing poverty and driving economic growth across the City. 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.

7.2 **City of Lincoln: Let's Reduce all Kinds of Inequality, and North Kesteven: Our Economy and Our Community:** - A key role in reducing inequality 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/ Customer Experience, Financial Inclusion and Partnership Working are all key priorities as part of this report.

## 8. Organisational Impacts

8.1 **Finance:** There are no direct financial implications arising as a result of this report.

8.2 **Legal implications inc Procurement Rules:**

There are no direct Legal or Procurement implications arising from this report.

## 9. Risk Implications

9.1 The Councils bear the risk of local authority rent arrears which are not fully recovered.

## 10. Recommendation

10.1 That Joint Committee notes this report – and that an update will be presented at the next meeting of this Committee.

<b>Key Decision</b>	No
<b>Do the Exempt Information Categories Apply</b>	No
<b>Call In and Urgency:</b> Is the decision one to which Rule 15 of the Scrutiny Procedure Rules apply?	No
<b>Does the report contain Appendices?</b>	Yes
<b>If Yes, how many Appendices?</b>	Appendix 1: Welfare Support – advice referrals Appendix 2: Covid-19 National support Appendix 3: Covid-19 Shared Service Support
<b>List of Background Papers:</b>	No
<b>Lead Officer:</b>	Claire Moses, Revenues and Benefits Manager, Telephone 01522 873764

Appendix 1 – Revenues and Benefits Joint Committee 10<sup>th</sup> September 2020 – Welfare Reform Update – Welfare Reform Support Team Advice Referrals

Service area contacted	Point of referral
Allocations	<ul style="list-style-type: none"> <li>Covered by voids and housing solutions</li> </ul>
Benefits / Customer Services (DHP)	<ul style="list-style-type: none"> <li>As discussed with a Benefits Team Leader the view is to go paperless and Business Development and IT to create an auto-referral for all DHP's</li> <li>Should anyone require a paper DHP, it would need to be requested for HB to send and HB inform once returned.</li> </ul>
Council Tax	<ul style="list-style-type: none"> <li>Someone is advised to claim Council Tax Support (CTS) online, if they cannot do it themselves CTAX will refer to Welfare Reform Support Team to call back to go through the form and pick up any other financial support</li> </ul>
Customer Services	<ul style="list-style-type: none"> <li>Referral to welfare team to be reviewed and if appropriate refer to Welfare Reform Support Team instead</li> <li>CTS/DHP forms and advice</li> <li>UC queries / non-payment / award queries</li> </ul>
Housing Solutions (private)	<ul style="list-style-type: none"> <li>All sign ups with private landlords will be referred to us as a conditionality to complete CTS and look at all benefits, food vouchers, furniture referrals, DHP, Exceptional Hardship Payment, etc...</li> <li>As a result support landlords and Housing Solutions to offer a support service to landlords.</li> <li>Explore all customers who receive a deposit/rent in advance to receive support</li> </ul>
Housing	<ul style="list-style-type: none"> <li>When a household is over 1 month in arrears (taking in to account UC payment delay). Welfare Reform Support Team to send an email to Housing to forward to team advising of support we can offer.</li> <li>When a UC questionnaire is completed a question asking if needs help applying for CTS.</li> <li>Housing to run a monthly report of all customers on UC, and share with us. We can then run a report for those customers getting/not getting CTS. Then cross reference those in arrears for both Council Tax and/or rent.</li> </ul>
Recovery	<ul style="list-style-type: none"> <li>Where Recovery think the customer may need referring to benefits</li> <li>Where Recovery think the customer would be better off going insolvent.</li> </ul>
UC Support	<ul style="list-style-type: none"> <li>Referrals to back to all relevant teams if required for expert advice / welfare team for complex cases</li> </ul>
Voids	<ul style="list-style-type: none"> <li>All voids will come through an online form which is being discussed between Voids management and Business Development and IT.</li> </ul>
Welfare Advice	<ul style="list-style-type: none"> <li>Less complex cases / form completions (to free up Welfare Team for the complex cases)</li> </ul>

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Appendix 1 – Revenues and Benefits Joint Committee 10<sup>th</sup> September 2020 – Welfare Reform Update – Welfare Reform Support Team Advice Referrals

Type of Support	
UC	Housing Benefit
HB/CTS/UC calculations	Income & Expenditure
CTS	Gas/electric
Loans	Tax Credits
Child Benefit	Student
Food vouchers	Maternity Allowance
Change of address	Childcare Costs
managed payment to landlord	Habitual Residency Test
Care Leaver	Income Support
Council Tax	Safeguarding
Discretionary Housing Payment	TV
Employment Support Allowance	State Retirement Pension
Severe Disability Premium	Medical assessment
Personal Independence Payment	Water
Self-employed	Sanctions
Overpayments	Reporting changes (partner/income/etc).
Disability Premiums	COVID-19
Furniture	Furlough
Debts	Self-employed Income Support Scheme
Referral to Welfare	Bedroom Tax
Jobseekers Allowance	2 <sup>nd</sup> property/capital
Carers Allowance	Eviction
Rent Arrears	
Appeals	

## **Coronavirus**

In March 2020 an outbreak of coronavirus meant that many businesses had to close. This had a big effect on people's incomes, and a range of changes were made.

### **Coronavirus Jobs Retention Scheme:**

This is a scheme where the government covers 80% of employees' salaries. Individuals can only access this scheme through their employers.

On 20 March, the Government announced a new 'Coronavirus Job Retention Scheme' that aims to support businesses to help pay people's wages.

Employers will be able to contact HMRC for a grant to cover most of the wages of their workforce who remain on payroll but are temporarily not working during the Coronavirus outbreak. Employers will need to:

- Designate affected employees as 'furloughed workers,' and notify each employee of this change.
- Submit information to HMRC about the employees that have been furloughed and their earnings through a new online portal.
- HMRC will reimburse 80% of furloughed workers' wage costs, up to a cap of £2,500 gross per month.

The employer will need to make the wage payment and then apply for a reimbursement. If the employer needs short term cash flow support, they may be eligible for a Coronavirus Business Interruption Loan. No further information is available about who will be able to be classed as a 'furloughed worker', but the dictionary definition of 'furloughed worker' is one who has been granted a leave of absence; it is 'temporary leave of employees due to the special needs of a company or employer, which may be due to economic conditions at the specific employer or in the economy as a whole'.

The information published so far about the Job Retention Scheme suggests it will only apply to those employees who are not working due to the Coronavirus, to help safeguard their job. There appears no system in place – apart from the benefit system – for those workers on reduced hours. This may change in the future.

### **Will it mean no-one loses their job?**

Unfortunately not, The Guardian reported (21 March) that without the Job Retention Scheme unemployment would have doubled to 8%, with more than 1.5 million people losing their job. Instead the unemployment rate is now expected to climb to 6%, with about 700,000 people losing their jobs. The Coronavirus Job Retention Scheme is currently only available up to June and therefore as it stands if employers are unable to pay their employees beyond this date they would need to look at redundancies.

### **Zero Hour Workers**

If a zero hour contract employee is on the PAYE system then they should be covered by the scheme, with the amount their employer will receive based on their regular earnings.

### **Gig Economy**

The gig economy is where the worker commonly uses an intermediary, such as an app or a website. This acts as a go between, linking workers with customers. Common gig economy platforms include ride hailing company Uber, food delivery company Deliveroo and courier Yodel. The work is flexible, in that the worker can choose the hours they work and there is nothing forcing them to work certain times. At the moment, many people in the gig economy are classed as self-employed and will submit a Self-Assessment tax return so will not be covered by the Job Retention Scheme.

### **Self Employed Income Support Scheme**

This is a scheme to cover 80% of self-employed people's usual profits over March, April and May 2020. Applications open in June 2020.

On 26 March the government announced its proposal for supporting the self-employed during the Coronavirus pandemic. They are introducing a Self-Employed Income Support Scheme.

The government will pay self-employed people - who are eligible for the scheme - a taxable grant worth 80% of their average monthly profits over the last three years, up to £2,500 a month.

Where someone has not been in self-employment that long, a shorter period will be used.

This scheme will be open for at least three months although could be extended if necessary. They expect people to be able to access the scheme no later than the beginning of June and those entitled will receive a taxable lump sum to cover March, April and May.

### **Who will get this help?**

The scheme will be open to those who:

- Are already in self-employment, who have a tax return for 2019, and
- Who have average annual trading profits of less than £50,000 pa, and
- Whose self-employment makes up the majority of their income.

HMRC will contact those eligible directly, ask them to fill out a simple online form, then pay the grant straight into their bank account.

To make sure no one who needs it misses out on support, the government has decided to allow anyone who missed the filing deadline in January, four weeks from 26th March to submit their tax return.

Self-employed can still work and will not impact eligibility to claim for the Self-Employed Income Support Scheme.

### **Increase to Universal Credit and Working Tax Credit**

Universal Credit and Working Tax Credit standard allowances were both temporarily increased by £1000 per year.

Universal Credit Standard Allowance increase



Appendix 2 – Revenues and Benefits Joint Committee 10<sup>th</sup> September 2020 – Welfare Reform Update – COVID-19 National Support

	2019	2020
Single Under 25	251.77	342.72
Single Over 25	317.82	409.89
Couple both under 25	395.20	488.59
Couple at least one over 25	498.89	594.04

Working Tax Credit increase by £20 per week, to account for this Housing Benefit earnings disregard has increased by £20 per week (£17.10 to £37.10) to ensure no detrimental impact on Housing Benefit due to the increase in Working Tax Credits.

### Changes to LHA rates

Local Housing Allowance rates, which affect how much help people in private rented accommodation can get with their rent, were increased to reflect the lower 30% of the rental market in each area in the UK.

	Weekly LHA April 2019 – March 2020				
BRMA	Shared room rate	1 Bedroom	2 Bedrooms	3 Bedrooms	4 Bedrooms
Lincoln	£58.90	£81.58	£100.22	£115.07	£148.01
Grantham & Newark	£60.81	£78.05	£99.06	£110.72	£156.00
Wolds and coast	£64.67	£75.00	£93.23	£110.72	£128.47

	Weekly LHA April 2020 – March 2021				
BRMA	Shared room rate	1 Bedroom	2 Bedrooms	3 Bedrooms	4 Bedrooms
Lincoln	£66.25	£97.81	£117.37	£132.33	£172.62
Grantham & Newark	£85.00	£86.30	£111.62	£132.33	£182.96
Wolds and coast	£69.38	£82.85	£104.14	£121.97	£138.08

### Minimum Income Floor (MIF)

Treat a claimant's Minimum Income Floor level as if it was a lower level - including zero

Delay making a decision on whether a claimant is in gainful self-employment

Treat a claimant who is in gainful self-employment as not being

Extend a claimant's start-up period for as long as they consider appropriate, or

Exempt a claimant from any work search requirement or a work availability requirement who would normally fall in the 'all work-related requirements' conditionality group

This measure will be in place until 12th November 2020.

### **Statutory Sick Pay (SSP)**

Where someone is unable to work due to having to self-isolate or shield then they may be entitled to Statutory Sick Pay.

### **'Waiting Days' removed**

Normally when an employee is off work sick they can self-certify for the first seven days and receive Statutory Sick Pay (SSP), if entitled, from day four of their sickness.

On 4th March the government announced that those employees who are self-isolating due to the Coronavirus will have SSP paid from day one of their sickness/absence. Note: removing the 'waiting days' is a temporary measure.

NOTE: If someone is off sick for any other reason, standard rules apply and Statutory Sick Pay will kick in from day four, not day one.

### **Proving Self-Isolation**

Measures have also been put in place for employees to obtain medical evidence from NHS 111 rather than their own GP. "Isolation notes" will provide them with the evidence that their employer needs to be able to pay Statutory Sick Pay

### **ESA**

'New Style' Employment and Support Allowance will be payable - to those who meet the claiming criteria - for people with the COVID-19 virus or self-isolating according to government advice, from the first day of sickness, rather than from the eighth day,

A claimant can get up to £74.35/week – the amount won't be affected by either their or their partner's savings or income, though it will be reduced by any private pension the claimant receives if worth more than £85/week.

Someone in receipt of New-Style ESA (NS-ESA) can also receive Universal Credit, but you cannot get Statutory Sick Pay, Maternity Pay, or New-Style Jobseekers Allowance if you are getting NS-ESA.

It will continue in payment for the period the claimant is having to self-isolate. If they are still unable to work, then they may be able to claim New-Style Jobseekers Allowance instead.

NOTE: If someone is off sick for any other reason, standard rules apply and New-Style ESA will kick in from day four, not day one.

### **Conditionality**

Must not impose a work search requirement on any Universal Credit, New-Style JSA or Old-Style JSA claimant.

Must remove any existing work search requirement from 30th March 2020

The requirement for UC and New Style JSA claimants to be "able and willing immediately to take up paid work" means able and willing to take up paid work, or attend an interview, immediately once this regulation ceases to apply (i.e. after the outbreak).

This regulation applies for a period of 3 months beginning from 30th March 2020 and the Secretary of State may extend that period for all cases or any class of case where it appears expedient as a consequence of the continuation of the outbreak of Coronavirus disease.

#### **Medical Assessments and Jobcentre Appointments**

The DWP have postponed all medical assessments for UC, ESA, PIP and IIDB until at least 19th June 2020.

#### **DWP Suspends Recovery of Certain Debts**

The DWP have suspended recovery of certain debts for three months. This is a temporary measure due to the Coronavirus outbreak. The announcement was made on 3rd April 2020.

#### **Which debts are being suspended?**

Deductions from Universal Credit, DWP legacy benefits (ie IR-ESA, IB-JSA and Income Support), and agreed repayment plans of the following debts are being suspended

- Overpayments of benefits
- Social Fund loans
- Tax Credit debts

NOTE: This does not include debts recovered by a Local Authority from an on-going HB award, or by HMRC from an on-going Tax Credit award.

DWP will still collect repayments for advance payment for UC and 3<sup>rd</sup> party deductions for LA's.

#### **Free School Meals**

Families whose children are eligible for free school meals on the grounds of low income will be offered vouchers, food or meals to make sure they continue receiving this support, even if they are no longer attending school due to the Coronavirus outbreak.

Schools can now provide every eligible child with a weekly shopping voucher worth £15 to spend at supermarkets while schools are closed due to coronavirus.

#### **Prisoners on Temporary Release**

Following the government's announcement that they are allowing certain prisoners to be released early, there have been new Regulations made that allow those released not to fall under the definition of 'prisoner' and therefore be able to claim means-tested benefits (or be included in a claim for means-tested benefits)

The measure allows certain prisoners (with two months or less still to serve) to return home on a temporary licence as a way of avoiding the spread of the virus.

They will be electronically tagged and can be recalled at the first sign of concern.

#### **April 2020**

### **Benefit Freeze Ending**

The freeze which has kept most working age benefits at the same level for the past four years, has come to an end in April 2020. Most working age benefits have been increased by 1.3 percent.

### **National Minimum Wage Increase**

The National Living Wage (for workers aged 25 and over) has increased by 6.2% to £8.72 per hour. The National Minimum wage increases to £8.20 per hour for 21-24 year olds, £6.45 per hour for 18-20 year olds and £4.55 for under 18s. The National Minimum Wage rate for apprentices rises to £4.15 per hour

### **June 2020**

The free TV licence will no longer be available to all people 75 or over. From 1 August 2020 you will have to be aged 75 or over and getting Pension Credit in order to qualify for the free licence. You can find out more information from the TV Licensing website.

### **July 2020**

Claimants will receive an additional fortnight's worth of Income-based Jobseekers' Allowance, Income-related Employment and Support Allowance or Income Support if they are on one of these benefits when they move over to Universal Credit

### **August 2020**

#### **Freeze on Eviction Action**

28 August 2020 freeze on eviction action ends, this means that from this date the "pause" is ended.

#### **Self-Employed Income Support Scheme**

From 17 August 2020 Self-employed can apply for a second grant, this time at a reduced rate of 70% of earnings over the last 3 years/or up to £6750.00.

Appendix 3 – Revenues and Benefits Joint Committee – 10 September 2020 – Welfare Reform Update – COVID-19 Shared service support

Colour coding for the updates:

- Awaiting a decision
- Agreed
- Decisions made since last update

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HB/CTS & UC				
Date raised	Area	Details	Decision	Decision Date
27.04.20	JCP Support – new web sites	<p>Please see the links to two new websites offering help &amp; advice to employers &amp; their employees on a range of currently highly relevant topics.</p> <p>The first link is aimed &amp; both employers &amp; their employees &amp; offers guidance on a range of topics which includes redundancies &amp; how to make a claim for those former or furloughed employees who will need to.</p> <p>The second link is specifically aimed at those now looking to seek work &amp; gives some hints &amp; tips on how to.</p> <p>Both are still developing so the latest updated information will be added frequently, however both aim to provide to targeted, user-friendly information to assist in the meet the current climate.</p>	<p><a href="https://employerhelp.dwp.gov.uk/support-from-jcp">https://employerhelp.dwp.gov.uk/support-from-jcp</a></p> <p><a href="https://jobhelp.dwp.gov.uk/">https://jobhelp.dwp.gov.uk/</a></p>	27.04.20
22.04.20	Release of prisoners	As part of the government’s strategy to support people affected by COVID-19, the Ministry of Justice has made	<p>✓ The expectation is that most people released as part of the first tranche will claim UC unless they are placed in temporary accommodation, in which case they can claim HB.</p>	22.04.20

HB/CTS & UC				
Date raised	Area	Details	Decision	Decision Date
		provision for the urgent temporary release of prisoners to allow for the safe running of the prison estate.  Circular A8/2020	<ul style="list-style-type: none"> <li>✓ The effect of the change is to allow the prisoners on temporary release to be treated as if they are not prisoners and therefore allow them to claim HB subject to them meeting the usual conditions of entitlement to HB.</li> <li>✓ This amendment ceases to apply 8 months from 13 March 2020.</li> </ul>	
17.04.20	UC CTR claims – amended	Please be aware that with immediate effect when we receive a New Claim UCINFO we can treat this as the new application CTR, meaning we will not need to send an invite to claim CTR.	<p><b>Updated 17.04.20:</b></p> <ul style="list-style-type: none"> <li>✓ <b>Claims up to 31 March 2020 – customer need to complete a CA-Bens new claim to ensure correct information is captured as UC may include their last pay (march) within their assessment.</b></li> <li>✓ <b>Claims from 1 April 2020 – to use UCINFO as claim – as there should be no pay from April</b></li> <li>✓ Please note that you will need to check if a non-dep is listed on the application, what their income is and what capital has been verified. Customer/partner capital and non-dep income</li> <li>✓ Is it just Monday following new claim date? Or batch date?. Monday following the date the Universal Credit claim is made (as this is the true DOFC)</li> <li>✓ If someone rings or emails saying they have made or going to make a claim for UC do we still need to get them to complete an online CA form or do we just note it on CTAX account notepad and wait for the new claim UC doc to come through. Robs Advice on this is, if someone calls prior to making a claim for UC, we should advise them to claim CTR as there may be a reason they delay making a claim for UC (e.g. no bank details). I wouldn't tell someone they don't need to make a CTR claim as they may complete the UC app incorrectly and we are then reliant on the UC document coming through, which isn't 100% guaranteed. The advice surrounding UCINFO new claim documents is to be reactive</li> </ul>	17.04.20

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HB/CTS & UC				
Date raised	Area	Details	Decision	Decision Date
			that the customer has signed a declaration and want to claim CTR, without having to complete a new form or send an invite.	
16.04.20	Universal Credit – existing gateway	People applying for Universal Credit will now be able to use their existing Government Gateway account to confirm their identity, helping to speed up their claim.	The announcement can be found here: <a href="https://www.gov.uk/government/news/universal-credit-claimants-to-verify-identity-through-government-gateway">https://www.gov.uk/government/news/universal-credit-claimants-to-verify-identity-through-government-gateway</a>	17.04.20
16.04.20	Fraud Advisory Panel	Fraud Advisory Panel has set up a coronavirus fraud watch group which is a cross-sector and cross-industry coalition of trusted partners, including the Cabinet Office and City of London Police, who meet weekly to share information on emerging fraud threats and trends. It aims to act as a conduit to warn the public, private and third sectors about coronavirus fraud risks and the preventative actions that can be taken.	For advice and updates please see the website: <a href="https://www.fraudadvisorypanel.org/covid-fraud-watch-group/">https://www.fraudadvisorypanel.org/covid-fraud-watch-group/</a> ✓	16.04.20
10.04.20	New style JSA	May be able to claim New Style Jobseeker’s Allowance (JSA) with, or instead of, Universal Credit, depending on your National Insurance record.	<ul style="list-style-type: none"> <li>✓ If you’re unemployed or work less than 16 hours a week you may be able to get New Style Jobseeker’s Allowance (JSA).</li> <li>✓ New Style JSA is a fortnightly payment that can be claimed on its own or at the same time as <a href="#">Universal Credit</a>.</li> <li>✓ New Style JSA is a contribution based benefit. Normally, this means you may be able to get it if you’ve paid and/or been credited with enough</li> </ul>	10.04.20

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HB/CTS & UC				
Date raised	Area	Details	Decision	Decision Date
			<p>National Insurance (NI) contributions in the 2 full tax years before the year you're claiming in.</p> <p><a href="https://www.gov.uk/guidance/new-style-jobseekers-allowance?utm_source=51853a95-ce13-49e1-897b-e8d0c54f3e7a&amp;utm_medium=email&amp;utm_campaign=govuk-notifications&amp;utm_content=immediate">https://www.gov.uk/guidance/new-style-jobseekers-allowance?utm_source=51853a95-ce13-49e1-897b-e8d0c54f3e7a&amp;utm_medium=email&amp;utm_campaign=govuk-notifications&amp;utm_content=immediate</a></p>	
09.04.20	Claiming child benefit	Parents of new-borns will still be able to claim child benefit despite the outbreak of coronavirus. Even though General Register Offices remain closed for now, parents can still claim child benefit without having to register their child's birth first to ensure that they do not miss out.	<ul style="list-style-type: none"> <li>✓ First time parents will need to fill in child benefit claim form CH2 found online and send it to the Child Benefit Office. If they haven't registered the birth because of coronavirus, they should add a note with their claim to let HMRC know.</li> <li>✓ Further information: <a href="https://www.gov.uk/government/news/dont-miss-out-claim-child-benefit-by-phone-or-post-hmrc-tells-new-parents">https://www.gov.uk/government/news/dont-miss-out-claim-child-benefit-by-phone-or-post-hmrc-tells-new-parents</a></li> <li>✓ Form: <a href="https://drive.google.com/open?id=1kFrzY93VAq7nrm4pnH-xvOeuG1aOnGKy">https://drive.google.com/open?id=1kFrzY93VAq7nrm4pnH-xvOeuG1aOnGKy</a></li> </ul>	09.04.20
08.04.20	UC – Don't call us, we will call you	<p>People making new claims for Universal Credit will no longer need to call the Department as part of the process.</p> <p><a href="https://www.gov.uk/government/news/don-t-call-us-we-ll-call-you">https://www.gov.uk/government/news/don-t-call-us-we-ll-call-you</a></p>	<ul style="list-style-type: none"> <li>✓ People making new claims for Universal Credit will no longer need to call the Department for Work and Pensions (DWP) as part of the process. Instead, a frontline team will proactively call claimants if they need to check any of the information provided as part of the claim, as well as messaging them on their online journal to confirm details.</li> <li>✓ DWP will continue to make calls over the Easter bank holiday weekend, helping people complete their online claims and making sure the safety net catches those who need help.</li> <li>✓ Appropriate measures to protect people from fraud have been put in place to safeguard the new process.</li> </ul>	09.04.20

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HB/CTS & UC				
Date raised	Area	Details	Decision	Decision Date
08.04.20	Debt management debts and deductions	Clarification: on what can and cannot be recovered CLAWD-6 Update – para 1-5 See HB COVID page in guidance manual for full details	<ul style="list-style-type: none"> <li>✓ DWP debt management have suspended recovery of debt deductions from UC and legacy benefit OP's – for us, this means HB debt that DWP is collecting on behalf of LA's</li> <li>✓ Excluded from this is 3<sup>rd</sup> party deductions – which for us is rent arrears and council tax arrears</li> </ul>	08.04.20
07.04.20	Self-employed support	Support currently available	<ul style="list-style-type: none"> <li>✓ Deferral of Income Tax payments</li> <li>✓ HMRC Time to Pay service</li> <li>✓ Increases in Universal Credit and ESA (including the suspension of Minimum Income Floor</li> <li>✓ There is also a new HMRC helpline to will help businesses or the self-employed concerned about paying their tax due to Covid-19: 0800 0159 559</li> </ul>	07.04.20
07.04.20	Direct Earnings Attachments	CLAWD-5 Update – para 35 See HB COVID page in guidance manual for full details	<ul style="list-style-type: none"> <li>✓ Direct Earnings Attachment (DEA) deductions to recover DWP benefit debt have been temporarily stopped due to the current crisis. Employers are being asked to not make any DEA deductions to employees' pay in April, May or June 2020.</li> <li>✓ DWP has received enquiries from LAs asking if they can continue with their own DEAs.</li> <li>✓ <b>Local decision: The decision that we have made is that no new DEA's will be applied for until the end of June at which point we will review the situation. Those customers that already have a DEA we are still recovering unless the customer or employer contacts us to advise that the DEA is causing financial hardship at which point we are suspending recovery.</b></li> </ul>	07.04.20
07.04.20	Child Care Costs	CLAWD-5 Update – para 24-25 See HB COVID page in guidance manual for full details	<ul style="list-style-type: none"> <li>✓ The HB Regulations remain unchanged in terms of treatment of childcare costs. For claimants who are no longer paying a childcare</li> </ul>	07.04.20

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HB/CTS & UC				
Date raised	Area	Details	Decision	Decision Date
			provider to care for their child, we recommend they treat these changes in the usual manner and remove childcare costs from their benefit claim. However, any additional amounts paid as part of a Tax Credit claim for childcare continue to be treated as income for HB purposes.	
07.04.20	Changes to earned income	CLAWD-5 Update – para 22-23 See HB COVID page in guidance manual for full details	<ul style="list-style-type: none"> <li>✓ We have received queries about how to treat changes to earned income due to COVID-19 related circumstances; both where an employer has increased the rate of pay or included bonuses and where an employer has reduced the number of working hours.</li> <li>✓ <b>No changes to the HB Regulations are planned and such increases, decreases or bonuses should be applied to a claim in the usual manner for the period they relate to. This advice applies to both temporary or permanent changes to earned income.</b></li> </ul>	07.04.20
07.04.20	Job retention scheme – support for claimants who are employed	CLAWD-5 Update – para 13-21 See HB COVID page in guidance manual for full details	<ul style="list-style-type: none"> <li>✓ The Chancellor announced on 20th March 2020 the coronavirus (COVID-19) Job Retention Scheme (CJRS) for employed workers who remain on payroll but are temporarily not working because their employer’s operations have been severely affected by coronavirus (COVID-19). The scheme allows employees of any UK employer to keep their job. The scheme is open for at least 3 months starting from 1 March 2020.</li> </ul>	07.04.20
07.04.20	Self-employed – self-employment income support scheme – impact on HB	CLAWD-5 Update – para 4-12 See HB COVID page in guidance manual for full details	<ul style="list-style-type: none"> <li>✓ The Chancellor announced on 26 March 2020 the coronavirus (COVID-19) Self-employment Income Support Scheme (SEISS) for the self-employed. This scheme will allow self-employed workers to claim a taxable grant worth 80% of their trading profits up to a maximum of £2,500 per month for the next 3 months to cover the period March to May 2020. HMRC will pay the grant directly in one instalment in June 2020. The scheme might be extended if needed.</li> </ul>	07.04.20

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Appendix 3 – Revenues and Benefits Joint Committee – 10 September 2020 – Welfare Reform Update – COVID-19 Shared service support

HB/CTS & UC				
Date raised	Area	Details	Decision	Decision Date
07.04.20	Current advice for WTC claimants	CLAWD-5 Update – para 3 See HB COVID page in guidance manual for full details	<ul style="list-style-type: none"> <li>✓ HM Revenue &amp; Customs (HMRC) colleagues have advised they will be updating their advice by 20 April 2020 relating to Working Tax Credits (WTC). In the meantime, current advice for claimants is as follows:</li> <li>✓ Claimants are advised not to update their working hours if they have reduced due to COVID-19, as HMRC are treating this as temporary and exceptional change.</li> <li>✓ Claimants should continue to report changes in income and increases in hours worked in the normal way. They must also continue tell HMRC if their childcare has stopped, reduced or increased.</li> <li>✓ If, after eight weeks, claimants have not returned to their normal hours they should Search COVID-19 support on <a href="http://www.gov.uk">www.gov.uk</a> for the most up-to-date advice.</li> </ul>	07.04.20
03.04.20	Debt Management and payment deduction programme	CLAWD-4 Update – para 6-8 See HB COVID page in guidance manual for full details	<ul style="list-style-type: none"> <li>✓ deductions from Universal Credit (UC) and legacy for benefit overpayments will be suspended. This action will commence immediately but an IT solution will need to be implemented to stop some deductions so may take a while to complete</li> <li>✓ the transfer of Tax Credit debt from HM Revenue and Customs has already been suspended</li> <li>✓ recovery from estates will temporarily cease</li> <li>✓ the recovery of UC and Legacy Advances by deduction will remain in place for now</li> </ul>	03.04.20
03.04.20	DWP Counter Fraud and	CLAWD-4 Update – para 6-8 See HB COVID page in guidance manual for full details	<ul style="list-style-type: none"> <li>✓ All activities associated with DWP fraud investigation and compliance, including Housing Benefit (HB) have been suspended.</li> </ul>	03.04.20

Appendix 3 – Revenues and Benefits Joint Committee – 10 September 2020 – Welfare Reform Update – COVID-19 Shared service support

HB/CTS & UC				
Date raised	Area	Details	Decision	Decision Date
	Compliance activities		<ul style="list-style-type: none"> <li>✓ As a result, all appointments in connection with fraud and compliance have been cancelled. However, LAs should continue to make referrals in the usual way as these will be considered after normal business has been resumed.</li> <li>✓ The work of Serious and Organised Investigations will continue alongside monitoring for new and emerging threats.</li> </ul>	
01.04.20	HB Stop notices and MGP1LA	CLAWD-3 Update – para 10-11 See HB COVID page in guidance manual for full details	<ul style="list-style-type: none"> <li>✓ LAs will only be sending MGP1LAs back to the UC service centre on one of four scenarios, where they have something to tell us. So, where there is no overlapping benefit or no HB in payment then the LA will not have to send a MGP1LA back to the UC service centre. This information and the new version of the MGP1LA is also available on Glasscubes. The new version of the LA Support Pack for LAs, as issued on 1 April 2020, also includes this update</li> </ul>	01.04.20
30.03.20	LA requests to the Valuation Office Agency	CLAWD-2 Update – para 47-49 CLAWD-3 Update – para 5-9 See HB COVID page in guidance manual for full details	<ul style="list-style-type: none"> <li>✓ Due to the possibility of delays in the postal service, a reduced physical presence in Valuation Office Agency (VOA) offices and in the interest of expediting all HB claims as quickly as possible into payment all requests to the VOA from LAs must be sent via e-mail to:                             <ul style="list-style-type: none"> <li>○ <a href="mailto:dwpvaluations@voa.gov.uk">dwpvaluations@voa.gov.uk</a></li> </ul> </li> <li>✓ Any recently completed clerical forms should be scanned and then e-mailed.</li> <li>✓ All Rent Referral requests should also be done electronically as hard copies <b>will not</b> be actioned. LAs should e-mail Rent Referral requests to the NSO Helpdesk e-mail address. <a href="mailto:NSOhelpdesk@voa.gsi.gov.uk">NSOhelpdesk@voa.gsi.gov.uk</a></li> </ul>	30.03.20

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HB/CTS & UC				
Date raised	Area	Details	Decision	Decision Date
30.03.20	CIC for existing HB claimants	CLAWD-2 Update – para 30-36 CLAWD 3 Update – para 1-4 See HB COVID page in guidance manual for full details		30.03.20
30.03.20	New claims to HB	CLAWD-2 Update – para 26-29 See HB COVID page in guidance manual for full details	<ul style="list-style-type: none"> <li>✓ Gateway conditions remain in place meaning that a new claim to HB may only be made by a Working Age claimant, who is:                             <ul style="list-style-type: none"> <li>○ in receipt of Severe Disability Premium (SDP), and/or</li> <li>○ living in temporary or specified accommodation</li> </ul> </li> <li>✓ New claims may also be made by a Pension Age customer who is not part of a Mixed Age Couple (unless they were in receipt of Pension Credit prior to 15 May 2019, as part of the same Mixed Age Couple).</li> <li>✓ As should consider applying the <b>payment on account</b> process in every rent allowance case where a claimant is unable to provide relevant evidence.</li> </ul>	30.03.20
30.03.20	HB Verification Advice – Trust and Protect	CLAWD-2 Update – para 19 See HB COVID page in guidance manual for full details	<ul style="list-style-type: none"> <li>✓ LAs should inform claimants their evidence will be verified when it is possible to do so, and that any overpayments will be recovered and any potentially false declarations investigated.</li> </ul>	30.03.20
30.03.20	DA1500 – Notification of terminal illness	CLAWD-2 Update – para 9-12 See HB COVID page in guidance manual for full details	<ul style="list-style-type: none"> <li>✓ Some staff in LAs receive these forms and send them to DWP by post. In light of the difficulties faced by many LA staff working from home, we have opened up a facility to allow the form DS1500 to be emailed to <a href="mailto:pip.e-ds1500@dwp.gov.uk">pip.e-ds1500@dwp.gov.uk</a></li> </ul>	30.03.20
26.03.20	Appeal hearings	CLAWD-1 Update – para 8 See HB COVID page in guidance manual for full details	<ul style="list-style-type: none"> <li>✓ Hearings in person will not be going ahead. The majority of hearings will now take place by telephone.</li> </ul>	26.03.20

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Date raised	Area	Details	Decision	Decision Date
26.03.20	HB claimants with no NINO	CLAWD-1 Update – para 1 See HB COVID page in guidance manual for full details	✓ When completing form DCI1LA, LAs must include six security questions from the list below. Answers should be taken from the claim data which has been provided on the HB application form – there will be a list to choose from	06.04.20
25.03.20	COL Rent Free Weeks for COL LAHRA	LAHRA rent free weeks from Xmas to the first two weeks of the weekly rent year (06/04/20-19/04/20).	✓ Work completed 4/4 letters will not issue – Housing will include HB update in their global comms to all tenants	04.04.20
25.03.20	Increased Income Disregard	Disregard from income that applies to the calculation of housing benefit where a person is entitled to working tax credit, or works for a specified minimum number of hours per week, is increased from £17.10 to £37.10. The increase takes into account the temporary increase in the basic element of working tax credit made by section 77 of the Coronavirus Act <a href="#">2020 (c. 7)</a> . The regulation takes effect on 6th April 2020 and ceases to have effect at the end of 4th April 2021.  This is also covered in A7/2020 circular	✓ Work completed 4/4 and letters will be issued to customers with new awards	04.04.20
25.03.20	Increased LHA Rates	LHA rates have increased from 2 April 2020	✓ Work completed 4/4 and letters will be issued to customers with new awards	04.04.20
25.03.20	COL Discretionary Rental Hardship Fund	COLC are going to deliver a discretionary hardship scheme to Council Tenants asap, - £100k will be delivered to the DHP pot from the HRA to achieve this.  Housing are requesting that all requests come in via email where possible, the email address for the inbox that they would like all queries to be sent to is-	✓ Agreed to administer this within housing - to keep it separate from the main DHP pot particularly for audit as it's under a different policy. ✓ Policy and application form shared with the team	03.04.20

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Date raised	Area	Details	Decision	Decision Date
74		<p><a href="mailto:rentalhardshippayments@lincoln.gov.uk">rentalhardshippayments@lincoln.gov.uk</a>. If applicants don't have access to email then they are using 01522 873333.</p> <p>Customer to provide:</p> <ul style="list-style-type: none"> <li>Name, address, contact number and a brief summary of how their income has been affected by COVID</li> </ul> <p>For all other tenancy queries they are using- <a href="mailto:TenancyLandlordServices@lincoln.gov.uk">TenancyLandlordServices@lincoln.gov.uk</a></p> <p>They will aim to contact each applicant by phone within 3 working days to complete the full application / assessment form over the phone with them</p> <p>They will then make a decision with 14 days and notify them by letter.</p>		
03.04.20	DWP – Direct Earnings attachments	DWP are writing to employers to ask them to temporarily stop benefit debt repayments . They should not make any DEA deductions to their employees' pay in April, May or June 2020. They will be told if this will be extended.	Details are here: <a href="https://www.gov.uk/government/publications/direct-earnings-attachments-an-employers-guide?utm_source=0ee30902-3e05-40d6-b9b4-93e53f687dcb&amp;utm_medium=email&amp;utm_campaign=govuk-notifications&amp;utm_content=immediate">https://www.gov.uk/government/publications/direct-earnings-attachments-an-employers-guide?utm_source=0ee30902-3e05-40d6-b9b4-93e53f687dcb&amp;utm_medium=email&amp;utm_campaign=govuk-notifications&amp;utm_content=immediate</a>	03.04.20
03.04.20	DWP – Recovery of benefit	In response to the COVID-19 outbreak, the Department for Work and Pensions has temporarily paused the recovery of benefit overpayments, for three months.	Details are here: <a href="https://www.gov.uk/government/news/recovery-of-benefit-overpayment-suspended?utm_source=aa0f69d8-46e6-496c-a00d-f1af6913d38d&amp;utm_medium=email&amp;utm_campaign=govuk-notifications&amp;utm_content=immediate">https://www.gov.uk/government/news/recovery-of-benefit-overpayment-suspended?utm_source=aa0f69d8-46e6-496c-a00d-f1af6913d38d&amp;utm_medium=email&amp;utm_campaign=govuk-notifications&amp;utm_content=immediate</a>	03.04.20

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72	overpayment suspended	<p>DWP staff have been advised: Repayments of overpaid benefits have been temporarily stopped because of coronavirus (COVID-19).</p> <p>Claimants do not need to make any repayments until July 2020 at the earliest.</p> <p>Any money currently taken from benefits to repay an overpayment will stop automatically and restart in July at the earliest.</p> <p>Claimants should contact their bank to cancel repayments made by standing order for April, May and June.</p> <p>Claimants should stop repayments by bank giro credit or through online banking for April, May and June.</p>	<p>And:</p> <p><a href="https://www.gov.uk/government/publications/benefit-overpayment-recovery-staff-guide?utm_source=d27c265b-9652-4d89-adbb-0fd127ecd529&amp;utm_medium=email&amp;utm_campaign=govuk-notifications&amp;utm_content=immediate">https://www.gov.uk/government/publications/benefit-overpayment-recovery-staff-guide?utm_source=d27c265b-9652-4d89-adbb-0fd127ecd529&amp;utm_medium=email&amp;utm_campaign=govuk-notifications&amp;utm_content=immediate</a></p>	
01.04.20	Claimant passes away due to COVID-19	How to process a claim when claimant passes away due to COVID-19	✓ Yes, I would say we need to still cancel the claim, just hold off on sending letters/overpayment recovery	01.04.20
31.03.20	Self-employed income	Treatment of self-employed customers who can no longer trade.	✓ UC customer with Self Employment within their assessment. You will continue to use the SEUC code and apply the SE income as per the UC doc. This code does not get affected by the CTS SE scheme of 16hrs / min wage applied. So, with this in mind, you are not required to add this to the spreadsheet as this will all be worked out for you by the DWP.	31.03.20



HB/CTS & UC				
Date raised	Area	Details	Decision	Decision Date
			<ul style="list-style-type: none"> <li>✓ <b>The only self employed claims you need to set to £0.00 (if the customer advises they are no longer trading) and add to the spreadsheet is any where the SE code is applicable.</b></li> <li>✓ With immediate effect, we need to apply £0.00 income from the date the customer advises they ceased trading (obviously CIC reporting timescales apply), with no end date.</li> <li>✓ Michelle has set up a spreadsheet for everyone to record any self-employed claims that you change.</li> <li>✓ In three months' time we will then review what is happening with self-employed customers and contact the customers, if necessary, using the information from the spreadsheet.</li> </ul>	
25.03.20	Evidence of employment ceasing	Information is needed to support the customer advising they have ceased work	<ul style="list-style-type: none"> <li>✓ If an employed current customer is unable to work due to Covid19, but remains employed , <b>please ask for something from the employer detailing from what date the customer has been unable to work</b>, this also needs to state whether the employer will be paying them anything at all</li> <li>✓ Advise the customer that once we have this - we will use 80% of the earnings currently on the claim, from the week after the date they were unable to work.</li> <li>✓ If a self-employed customer contacts – we take the date the customer tells us they have been unable to work from, as a change in their trading and remove the s/e income. Advise the customer to contact us once they are able to resume work. <b>Please complete a form with the customer re this change/ or ask for them to send an email to advise.</b></li> <li>✓ <b>In all cases clear notes are essential</b></li> </ul>	25.03.20

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Date raised	Area	Details	Decision	Decision Date
25.03.20	Change to households	How to deal with temporary changes to household members	<ul style="list-style-type: none"> <li>✓ If you have a customer contact us to advise that they have someone <b>temporarily moving into their household due to self-isolation etc then we will not make any changes to the claim as long as there is no intention for the person moving in to stay there permanently.</b></li> <li>✓ Likewise, if a household member removes themselves from the property, as long as they have the intention to return, we will not remove them from the claim.</li> </ul>	
25.03.20	HBOP Created – as HB ceased	How to deal with HBOPs created when HB ceases	<ul style="list-style-type: none"> <li>✓ If you create a new overpayment and the customer no longer qualifies for HB, <b>please pend the overpayment for 4 weeks – DO NOT send an invoice.</b></li> <li>✓ You then need to <b>make a clear note on the claim</b> and make sure you create some sort of <b>reminder to go back and remove or re-pend the overpayment in 4 weeks time.</b></li> <li>✓ <b>If the customer is still on HB, please also pend the overpayment for 4 weeks as above.</b></li> </ul>	25.03.20
25.03.20	HBOP Recovery – ceased to 31.02.20	No active HBOP recovery will take place`	<ul style="list-style-type: none"> <li>✓ If someone contacts us to advise that they are currently in financial difficulty because of the current COVID-19 pandemic, then you can suspend (pend) overpayment recovery until 31.05.2020. Please make sure you pend something to remind you to remove the pend on the overpayment at the end of May.</li> </ul>	25.03.20
23.03.20	HBOP invoices	Are these being sent?	<ul style="list-style-type: none"> <li>✓ No - raise OP and hold recovery to review in 4 weeks</li> </ul>	23.03.20

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Date raised	Area	Details	Decision	Decision Date
			<ul style="list-style-type: none"> <li>✓ If someone contacts us to advise that they are currently in financial difficulty because of the current COVID-19 pandemic, then you can suspend (pend) overpayment recovery until 31.05.2020. Please make sure you pend something to remind you to remove the pend on the overpayment at the end of May.</li> </ul>	
20.03.20	Potential use of VEP for CTS claims – DWP Announcement	LA's have been asking if VEP can be used for CTS claims	<ul style="list-style-type: none"> <li>✓ No is currently the response from DWP.</li> <li>✓ VEP service remains available for purpose of verifying HB claims</li> </ul>	20.03.20
20.03.20	Benefit Cap update – DWP Announcement	Staff resources will affect benefit cap work undertaken by DWP	<p>Work will be prioritised as follows: -</p> <ul style="list-style-type: none"> <li>✓ Priority 1 – Benefit Cap Helpline</li> <li>✓ Priority 2 – LA Templates – these may not be cleared within 48 hours</li> </ul>	20.03.20
20.03.20	LHA Rates DWP Announcement	LHA rates to increase	<ul style="list-style-type: none"> <li>✓ These will be set at 30<sup>th</sup> percentile for HB and UC customers</li> </ul>	20.03.20
18.03.20	Framework Housing – COL and NK	Claims process has been reviewed	<ul style="list-style-type: none"> <li>✓ We are happy to accept electronic application forms for Housing Benefit which can be found on both websites – <a href="http://www.n-kesteven.gov.uk">www.n-kesteven.gov.uk</a> and <a href="http://www.lincoln.gov.uk">www.lincoln.gov.uk</a> - Our electronic application form does not require a physical signature and we are happy for you complete the application forms with your tenants over the telephone (a procedure we adopt with customers who cannot come into offices and have no access to the internet). However, I must stress that these applications MUST be completed with the tenant as the “electronic signature” on these forms is legally binding.</li> <li>✓ Licence agreements – we are happy to accept licence agreements with no signature from your tenants.</li> </ul>	20.03.20

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Date raised	Area	Details	Decision	Decision Date
76			<ul style="list-style-type: none"> <li>✓ Supporting Evidence For tenants in receipt of DWP benefits - Tenants in receipt of DWP benefits such as Universal Credit, Employment and Support Allowance, Income Support, we have the facility to obtain proof direct from the DWP, this proof will also be sufficient to satisfy our National Insurance Number and identity proof requirements for these customers.</li> <li>✓ Supporting Evidence for all other tenants – We will still require proof of National Insurance Number / Identification / Income etc. However, we are happy to accept scanned or photocopied images for all items at this time.</li> </ul>	
18.03.20	Access to Searchlight data	All homeworkers need to ensure: - <ul style="list-style-type: none"> <li>• That your authentication token will be securely stored</li> <li>• Your PIN is not divulged to anyone else</li> <li>• All steps possible are taken to prevent another person from accessing your account</li> <li>• If you suspend that your PIN has been compromised your PIN must immediately be re-set</li> </ul>	<ul style="list-style-type: none"> <li>✓ DWP are consulting with their Security and Risks teams regarding the Data Sharing Memorandum of Understanding (MOU)</li> </ul>	20.03.20
17.03.20	Subsidy claim form	Clarification on signature and deadline	<ul style="list-style-type: none"> <li>✓ <b>Electronic Signatures</b> – have been agreed to for 2019-20 claim</li> <li>✓ <b>Deadline 30 April</b> – still in place but no financial penalty if submission is later</li> </ul>	20.03.20
16.03.20	CTS and HB evidence	DWP announcement on 20 March that LA's can set out their own reasonable time for evidence to be provided to support a claim	<ul style="list-style-type: none"> <li>✓ For HB and CTS claims/changes, we are happy for customers to send a photograph or a scanned copy of an original document via email. This</li> </ul>	16.03.20

HB/CTS & UC				
Date raised	Area	Details	Decision	Decision Date
77			<p>should reduce the number of customers coming into the offices as well as reducing the handling of documents</p> <ul style="list-style-type: none"> <li>✓ For HB, in Shelter page 65, Para 5.14 "Councils usually expect you to provide original documents rather than copies, but can also accept evidence in electronic formats (circular G1/2016)". HB Regulation 83(1) and 86(1)</li> <li>✓ For CTR, Regulation 113 Subject to sub-paragraph (5), a person who makes an application, or a person to whom a reduction under this scheme has been awarded, must furnish such certificates, documents, information and evidence in connection with the application or the award, or any question arising out of the application or the award, as may reasonably be required by the authority in order to determine that person's entitlement to, or continuing entitlement to a reduction under this scheme and must do so within one month of the authority requiring him to do so or such longer period as the authority may consider reasonable.</li> </ul>	
16.03.20	CTS Date of Change	Currently, the CTS regs state that a change must be reported within 21 days and that the change will be made from the Monday following the date the change occurred however	<ul style="list-style-type: none"> <li>✓ There will be <b>no time limits</b> for <b>CTS claims only</b> for a change to be reported</li> </ul>	16.03.20
16.03.20	CTS Backdating	Backdating of <b>CTS claims only</b> will no longer be restricted to 1 calendar month. Any backdate requests received between now and 1st April will be considered under normal rules.	<ul style="list-style-type: none"> <li>✓ After the 1<sup>st</sup> April any backdate requests received can be considered for more than 1 calendar month but only as far back as to the 1<sup>st</sup> March</li> </ul>	16.03.20

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