



SHARED REVENUES AND BENEFITS JOINT COMMITTEE

**Thursday, 24 November
2022**

2.00 pm

**Committee Rooms 1-2, City
Hall**

- Membership: Councillors Ray Cucksey (North Kesteven District Council) (Chair), Sue Burke (City of Lincoln Council), Ric Metcalfe (City of Lincoln Council) and Sally Tarry (North Kesteven District Council)
- Substitute members: Councillors Ian Carrington (North Kesteven District Council), Mervyn Head (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), Tracey Parker (City of Lincoln Council), Philip Roberts (North Kesteven District Council), Julie Schofield (North Kesteven District Council), Russell Stone (North Kesteven District Council) and Martin Walmsley (City of Lincoln Council)

A G E N D A

If members are unable to attend the meeting, please advise Cheryl Evans (Democratic Services & Elections Manager) on 01522 873439 as soon as possible. Substitute members will be contacted if they are required to attend the meeting.

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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, 23 February 2023 (2.00 pm) in Committee Room, North Kesteven District Council Offices

Present: Councillor Ray Cucksey (*in the Chair*),
Councillor Ric Metcalfe, Councillor Sue Burke and
Councillor Sally Tarry

1. Confirmation of Minutes - 31 May 2022

RESOLVED that the minutes of the meeting held on 31 May 2022 be confirmed and signed by the Chair.

2. Declarations of Interest

No declarations of interest were received.

3. Performance Update

Purpose of Report

To provide the Shared Revenues and Benefits Joint Committee with an update on performance in the Revenues and Benefits Shared Service, as detailed within Appendix 1 of the Report.

Decision

That the report be noted, and an update be presented to the next meeting of the Committee on 24 November 2022.

Alternative Options Considered and Rejected

None.

Reason for Decision

The report provided information on revenues performance for Quarter 1 2022/23 in respect of (a) council tax for the City of Lincoln Council and North Kesteven District Council; and (b) business rates for the City of Lincoln Council, North Kesteven District Council and West Lindsey District Council. Comparisons to the national and local position in terms of performance was provided, where possible.

The Revenues and Benefits Shared Service had now been in operation for eleven years since 1 June 2011, and performance had largely been maintained and improved whilst continuing to provide value for money. Continual improvement and success was being achieved in both statistical and financial performance, as well as positive outcomes for customers of the partner local authorities. However, the Covid-19 pandemic had understandably impacted on some areas of performance and these impacts were likely to continue for many more months.

In respect of council tax, up to the end of Quarter 1 2022/23, in-year collection for Lincoln and North Kesteven was up by 0.89% and 0.24% respectively. This was a positive direction in travel, officers would do everything possible to continue this trajectory going forward. Net collectable debit for 2022/23 (compared to 2021/22) had increased by £1.9 m for Lincoln and £4.5m for North Kesteven.

In terms of the national context, the latest available figures related to annual Council Tax in-year collection outturns 2021/22. City of Lincoln Council's in-year collection was 266th (2020/21 238th) and North Kesteven 28th (2020/21 35th) out of 308 local authorities whose performance was reported. Out of the seven Lincolnshire Districts, for 2021/22, City of Lincoln and North Kesteven achieved 7th and 2nd highest collections respectively.

There were some outstanding Council Tax Hardship monies still to be allocated to identified Council Tax accounts, which would have a positive impact on 2021/22 in-year collection rates. However, with the significant pressures of delivering the Council Tax Energy Rebate Scheme, resources had understandably been diverted, - however, these outstanding hardship monies were expected to be allocated shortly.

In respect of business rates, up to the end of Quarter 1 2022/23, compared to the same point in 2021/22, in-year collection was up for all three local authorities: by 7.50% for Lincoln, 2.81% up for North Kesteven and 2.04% for West Lindsey. Collection had been 'skewed' somewhat in recent financial years due to varying criteria/awards of the Expanded Retail Discount (ERD)

In terms of the national context, the latest available figures were for annual Business Rates in-year collection outturns 2021/22. City of Lincoln Council's in-year collection was 48th (2020/21 7th), North Kesteven 1st (2020/21 46th) and West Lindsey 170th (2020/21 28th) out of 308 local authorities whose performance was reported. Out of the seven Lincolnshire Districts, for 2020/21, City of Lincoln, North Kesteven and West Lindsey achieved 3rd, 1st and 4th highest collections, respectively.

It was a significant positive achievement for LiNK to have collected the highest Business Rates in-year collection rate in the whole country for 2021/22, in a year of unprecedented challenges economically as well as demands on our shared service.

In terms of West Lindsey's 2021/22 collection rate, this was adversely affected by significant values of non-payment from a small number of businesses. Appropriate recovery action continues to take place with these accounts.

As at the end of the Quarter 1 2022/23, the number of outstanding revenues customers stood at a total of 2,323, of which 1,838 were from the City of Lincoln and 485 from North Kesteven. This improvement was pleasing, even more so considering the level of outstanding work at the end of October 2021 was 5,101 (split Lincoln 3,367 North Kesteven 1,734), where demands on the team had remained significantly high over an extended period of time – also impacted by reduced staffing resources. The team, with officers in place to fill gaps in the establishment, had worked tremendously hard to pull performance round in this area. However, there were currently three positions out to recruitment advert on our Revenues Team – so there was now a pressure on resources – it was hoped that this would only be relatively short-term.

As at the end of Quarter 1 2022/23, in-period collection of Housing Benefit overpayments stood at 126.84% for City of Lincoln and 141.71% for North Kesteven Outstanding Housing Benefit overpayments debt also continued to decrease overall as at the end of Quarter 1 2022/23, at £2,604,637 for City of Lincoln and £1,357,357 for North Kesteven

As at the end of Quarter 1 2022/23, there were 3, 654 Benefit customers outstanding and awaiting assessment, (split Lincoln 2,544, North Kesteven 1,110) This figure was higher than the same point in 2021/22 (total 3,375 – split Lincoln 2,587, North Kesteven 788), - and also from the end of March 2022 (total 2,768 – split Lincoln 2,117, North Kesteven 651). There continued to be a significant demand on the Benefits Team, particularly in relation to (but not exclusively) Universal Credit -related information impacting on Housing Benefit and Council Tax Support claims. At the same time, Benefits Officers were also working on Discretionary Housing Payments, Council Tax Energy Rebate and Household Support Fund.

Direction of travel was now improving however – for example, at 15th June 2022, there were a total of 4,802 Benefits customers outstanding – by 10th August 2022 (when this report was being written) – this figure had reduced to 2,027.

In terms of claims checked that were 'correct, first time' (with even £0.01p 'out' being classified as an incorrect assessment), at the end of Quarter 1 2022/23 the City of Lincoln figure stood a : 94.32% (216 out of 229 checked), and North Kesteven: 94.09% (207 out of 220 checked).

These checks were in addition to the significant amount of checks also carried out under the audit requirements of the annual Housing Benefit Subsidy claims.

Provision of welfare and benefits advice continued to be key as our Welfare Team continued to assist customers to access vital monies in the first quarter of 2022/23. Further detail was set out within the table at Paragraph 6.2 of the officer's report.

4. Revenues and Benefits - Financial Monitoring Quarter 1 2022/23

Purpose of Report

To provide the Shared Revenues and Benefits Joint Committee with the first quarter's (ending 30 June 2022) performance for the Revenues and Benefits Shared Service for 2022/23, as detailed at Appendix 1 to the report.

Decision

That the actual position as detailed within the report be noted.

Alternation Options Considered and Rejected

None.

Reason for Decision

The approved budget for 2022/23 was agreed by the Shared Revenues and Benefits Joint Committee on 8 February 2022, which set a budget of £2,516,830 for the service.

At Quarter 1 the budget was increased to reflect New Burdens grants totalling £22,115 as detailed within paragraph 3.2 of the officers report.

Financial performance for the first quarter of 2022/23 as detailed at Appendix 1 of the officer's report resulted in an underspend against the approved budget of £10,376.

The forecast outturn for 2022/23 predicted that there would be an underspend against the approved budget of £10,326, as detailed at Appendix 2 of the officer's report.

The main forecast year-end variations against the approved budget for 2022/23 were noted within the table at paragraph 4.4 of the officer's report:

One of the main reasons for the forecast overspend within the Revenues Local Taxation team was due to additional postage and IT costs as a result of administering the Council Tax Energy Rebate payments. Each Council had received a grant to compensate them for this cost, along with other administration costs associated with these payments, however, these grants sat outside of the shared service budget.

For the period 1 April 2022 to 30 June 2022, New Burdens Grants had been received from Central Government of £59,673 for City of Lincoln Council and £64,514 for North Kesteven District Council.

5. Business Rates Update

Purpose of Report

To provide the Shared Revenues and Benefits Joint Committee with an update on current issues within non-domestic rates, related to City of Lincoln Council, North Kesteven District Council and West Lindsey District Council.

Decision

That the content of the report be noted.

Alternative Options Considered and Rejected

None.

Reason for Decision

The report focused on the changes announced as a result of Covid-19 and the support provided to businesses in the form of relief, – as grants were not directly paid by the Revenues and Benefits Shared Service, these were not covered in this report. The report also focused on the financial impact of recent appeals and reductions to rateable values.

Focus for both Government and billing authorities since the last meeting of Joint Committee had been a continuing response to Covid-19 measures announced since 11 March 2020.

The following updates were noted:

Expanded Retail Discount

At the budget on 27 October 2021 the Chancellor of the Exchequer announced a Government package of business rate measures to support businesses in England.

For 2022/23 the Chancellor set out:

- A new relief for eligible retail, hospitality and leisure properties with 50% relief on rates bills up to £110,000 per business
- A freezing of the multipliers at 49.9p (small business multiplier) and 51.2p (standard multiplier)
- The Transitional Relief and Supporting Small Business Schemes would be extended into 2022-23 as a discretionary scheme
- The scope of the discount for 2022/23 would return to pre-Covid-19 eligibility retail properties. Hospitality and leisure properties would continue to remain in scope, and the Rateable Value continued to be uncapped.

Eligibility criteria was set out by the Department for Levelling Up, Housing and Communities (DLUHC), issued to local authorities on 20 December 2021 as detailed at paragraphs 4.2-4.4 of the officer's report.

Government would reimburse LA's that used their discretionary relief powers under Section 47 of the Local Government Finance Act 1988 (amended). LA's had already completed their NDR1 for 2021/22.

In terms of Expanded Retail Discount (ERD), the table at paragraph 4.6 of the officer's report reflected the significant reduction in the amounts awarded during 2022/23 compared to 2021/22 and 2020/21 (2020/21-100%, 2021/22-100% (April, May & June), then 66%, and 2022/23-50%.at the end of Quarter 1

Discount for Businesses Affected by Covid-19

On 25 March 2021, the Government announced funding of £1.5 billion for businesses affected by Covid-19. The detail of the scheme was announced on 15 December 2021 with funding amounts allocated for each authority of £2,711,060 for City of Lincoln Council, £1,719,343 for North Kesteven District Council and £1,408,044 for West Lindsey District Council

Brief guidance from the Government stated that Local Authorities would be responsible for designing the discretionary relief schemes that were to operate in their areas as detailed at paragraph 5.3 of the officer's report.

Following discussions, guidelines for Lincoln, North Kesteven and West Lindsey, Covid Additional Relied Fund (CARF) schemes were agreed.

Round 1 application closed on 31 March 2022 with those accounts that met the criteria of losses of 30% or more had been awarded 100% CARF relief for their 2021/22 liability.

Due to the low take up in Round 1, Round 2 of the application process was opened inviting businesses as advertised on social media to claim if they had 20% or more in losses by 31 July 2022.

Steps were now being taken to further promote the scheme with the aim of significantly increasing take-up of these funds.

Fire Stations and Hospitals - Potential Reductions in Rateable Value

On 4 December 2020, the Valuation Office Agency (VOA) advised all local authorities that they might see changes in the rateable values of hospitals and fire stations, with reductions on average of around 10% on hospitals; and 9% on fire stations, subject to wide variation dependent on the age of the properties.

On 20 May 2021 the VOA advised that following a challenge to the proposed rateable values of court buildings, average reductions in rateable values of 18% would be expected, with the reductions applying from 1 April 2017. 1970's buildings may have higher reductions of around 28%. These had now been amended as per the Valuation Office schedule.

Business Rates Review

The final report for a Business Rates Review was also published at the Budget. The Budget and the Review committed in the longer term to improvements to the Business Rates system – which included;

- More frequent revaluations, moving to a revaluation every three years starting from the next revaluation which would come into force on 1st April 2023, the next being 1st April 2026 and so on.
- The process of revaluation would start approximately 2 years before the new valuations come into force. For the revaluation due on 1st April 2023, the rateable value would be assessed based on the rental evidence on 1st April 2021. There would be a new duty on the ratepayer to provide the Valuation Office with the information
- A new relief would be provided to support investments in property improvements. It was expected that this would include a 12 month exemption on an increase in the rateable value where a property was improved. However, the final detail of this was not available at this time and would be reported as soon as this was known.
- There was a new exemption and relief to support green technologies announced. Unfortunately, again, the announcement was made without any of the detail available and this would be reported as soon as this was known. A technical consultation had been announced on these points and we would respond to this when it was available.

6. Welfare Reform Update

Purpose of Report

To provide the Shared Revenues and Benefits Joint Committee with an update regarding various areas relating to the national welfare reform agenda, as well as current initiatives to support residents.

Decision

That the content of the report be noted, with a further update to be presented to the next meeting of Shared Revenues and Benefits Joint Committee

Alternative Options Considered and Rejected

None.

Reason for Decision

This report provided Shared Revenues and Benefits Joint Committee with an update on the national and local position of welfare reform/other initiatives, with a specific focus on Universal Credit, Test and Trace Support Payments, Discretionary Housing Payments, Household Support Fund, Council Tax Energy Rebate, and Financial Inclusion matters.

The national Welfare Reform agenda had resulted in a significant impact on residents of Lincoln and North Kesteven since 2013 when certain changes were introduced such as Removal of Spare Room Subsidy, and Benefit Cap; this had continued as further changes had been introduced, such as the ongoing rollout of Universal Credit. These changes had resulted in major changes to the operation of our shared service, to ensure a proactive and positive response to welfare reform and the impacts on residents.

The following updates were noted:

Universal Credit

The latest national figures published by the Department for Work and Pensions (DWP) were released on 19 July 2022, with statistics relevant to the period up to May 2022:

- 5,541,902 households receiving UC (a decrease from 5,510,549 as reported at the last meeting of this Committee).

Local authority statistics also available:

- City of Lincoln – 10,477 (10,641 as at the last report);
- North Kesteven – 6,091 (6,181 as at the last report).

On 25th April 2022, the Secretary of State for Work and Pensions made a statement in the House of Lords (regarding managed UC migration for working-age legacy benefits – with the aim of completing this migration by the end of 2024. Further information regarding the migration process was published on GOV.UK ([Completing the move to Universal Credit - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/completing-the-move-to-universal-credit)) and since then, an initial 500 cases in Bolton and Medway areas had been invited to migrate from legacy benefits to UC. Truro and Falmouth had been announced as the next two areas as part of the UC 'discovery phase'.

There was currently no further detail as to the rollout schedule for other areas of the country, officers had made contact with DWP colleagues locally and nationally and would report back to this Committee with relevant updates at future meetings.

COVID-19 Test and Trace Support Payments

The Test and Trace Support Payments (TTSP) scheme (with mandatory and discretionary elements) had now ended (30th April 2022). The Welfare Reform Support Team was in receipt of all applications and had undertaken assessment decisions. The team also secured further funding from Lincolnshire County Council to make TTSP related payments utilising Winter Grant Scheme monies.

In total, the team received 4,918 applications for City of Lincoln, of which 2,091 had received a payment.

In total, the team received 2,668 applications for North Kesteven, of which 1,017 had received a payment.

Discretionary Housing Payments (DHP)

City of Lincoln's DHP government grant for 2022/23 was £129,643 and North Kesteven's £85,166. The recent mid-year additional DHP grant announcement had increased both amounts marginally, therefore 2022/23 grants were now £132,330(Lincoln) and £86,931 (North Kesteven)

The number of DHP applications received and determined in Quarter 1 2022/23 was detailed at paragraph 6.2 of the officers report.

DHP spend for up to the end of Quarter 1 of the financial year 2022/23 amounted to £52,969 (40.03% of DHP Grant) for City of Lincoln and £37,982 (43.69% of DHP Grant) for North Kesteven.

Overall DHP funding for 2022/23 had been cut nationally from £140m to £100m. Consequently, grants for City of Lincoln and North Kesteven had also been reduced by more than 29% each.

In 2021/22, Government DHP grants were supplemented for both authorities through the Councils' own funds, to keep paying eligible DHP claims. Longer term this was not sustainable, therefore much consideration had been undertaken in advance of 2022/23 in terms of how the reduced grant could help to assist those most in need of help with their housing costs.

DHP had become a longer-term form of help for some residents as their financial and housing situation each year had been as such to determine they remained entitled to DHP. However, DHP was generally only meant to be a short-term form of financial assistance.

In 2022/23, focus was now more towards shorter-term assistance through DHP, with availability and provision of appropriate debt/benefits advice and tenancy/housing options support for residents. Officers continued to monitor impacts and spend closely.

Household Support Fund

421 million was made available in 2021/22 for England to support those most in need over the winter period. At least 50% must be spent on families with children. This funding covered the period 6th October 2021 to 31st March 2022. £5,464,685.20, awarded to Lincolnshire County Council under Section 31 of the

Local Government Act 2001 to administer the scheme and provide assistance to households most in need.

A Lincolnshire Districts' scheme was live from 1st December 2021 to the end March 2022. Our Revenues and Benefits Shared Service worked with a range of other organisations making referrals, delivering these Household Support Fund payments for City of Lincoln and North Kesteven.

For the months of December 2021-March 2022, £427,562 was awarded by City of Lincoln Council and £271,082 by North Kesteven.

As part of the Chancellor of the Exchequer's Spring Statement in March 2022, a second Household Support Fund was announced. Detail was subsequently provided in April 2022, with an equivalent amount of £5.4 again being allocated to Lincolnshire County Council. Funding criteria included a new requirement for at least 33.33% of payments to be allocated to those of pension age. The final stages of this scheme were currently being determined with a formal announcement on how payments were to be made expected shortly.

A third scheme to cover the period from October to March 2023 had also been announced, however, further detail was awaited.

Council Tax Energy Rebate

On 3rd February 2022, Central Government announced a package of support known as the Energy Bills Rebate to help households with rising energy bills, worth £9.1 billion in 2022-23 which included:

- A £150 non-repayable rebate for households in England in Council Tax bands A to D, known as the Council Tax Rebate, mandatory;
- £144 million of discretionary funding for billing authorities to support households in need but not eligible for the Council Tax Rebate, known as the Discretionary Fund.

Funding of £6,103,200 was awarded under the Non-Discretionary Scheme and £196,950 under the Discretionary Scheme for City of Lincoln Council. Funding of £6,747,150 was awarded under the Non-Discretionary Fund and £121,800 under the Discretionary Scheme for North Kesteven District Council.

Payments of the £150 Council Tax Rebate were being made automatically for Council Taxpayers who paid by Direct Debit, as current bank details were held for these residents. Following necessary ICT releases being made available then tested, payments started to be made in week-commencing 25th April 2022 to both local authorities. The vast majority of these cases had now been paid, unless there was no eligibility or households had not provided clarification details if required.

Where the Council Taxpayer did not pay by Direct Debit, officers had been contacting customers to obtain the relevant details. since the end of May 2022.

Due diligence was in place to check bank account arrangements, using such systems such as Spotlight (which had also been used for business grants).

All payments under the mandatory scheme must have been made by 30 September 2022.

As of 10 August 2022, 24,493 Council Tax Rebate payments had been made to City of Lincoln Council Taxpayers making payments by direct debit, 7,544 by non-direct debit and 240 paid into Council Tax accounts. 34,653 Council Tax Rebate payments had been made to North Kesteven District Council Taxpayers. making payments by direct debit, 5,140 by non-direct debit and 113 paid into Council Tax accounts.

All discretionary fund payments must be made by 30 November 2022.

Financial Inclusion

Financial inclusion continued to be a key objective and factor in many areas of LiNK's work. The Lincolnshire Financial Inclusion Partnership (FIP) was currently chaired by the Head of Shared Revenues and Benefits for North Kesteven District Council and City of Lincoln Council, - which brought together organisations and partners to promote and raise the profile of financial inclusion across the county. FIP aimed to ensure that everyone had the capability and opportunity to access appropriate financial services and products needed to participate fully in society.

SUBJECT: PERFORMANCE UPDATE

DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK

REPORT AUTHOR: MARTIN WALMSLEY, ASSISTANT DIRECTOR – SHARED REVENUES AND BENEFITS

1. Purpose of Report

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

2. Executive Summary

- 2.1 This report provides Revenues and Benefits performance information in respect of Quarter 2 2022/23.
- 2.2 The Revenues and Benefits Shared Service has now been in operation for more than eleven years, forming on 1st June 2011. Levels of performance have largely 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. However, the Covid-19 global pandemic and ‘cost of living challenges’ have understandably impacted on some areas of performance, - these impacts are likely to continue for many more months.

3. Background

- 3.1 At the 8th September 2022 meeting of this Committee, a report was presented detailing Revenues and Benefits annual outturn performance for Quarter 1 2022/23.
- 3.2 Performance is reported to this Committee on a quarterly basis.

4. Revenues Performance

4.1 Council Tax

- 4.2 Up to the end of Quarter 2 2022/23, in-year collection for Lincoln and North Kesteven was up by 2.58% and up by 0.90%, respectively. However, it should be noted that in appropriate circumstances Council Tax Energy Rebate payments have been credited to Council Tax accounts, as well as Council Tax Hardship Fund monies being allocated, which will be ‘inflating’ collection performance. Officers will continue to monitor and manage collection closely.

Description		End Quarter 2 2022/23	Compared to End Quarter 2021/22
Council Tax Collection	City of Lincoln	52.17%	Up by 2.58%
Council Tax Collection	North Kesteven	57.42%	Up by 0.90%
Council Tax Net liability	City of Lincoln	£51,892,9906	Up by £2,548,068
Council Tax Net Liability	North Kesteven	£76,362,869	Up by £4,549,750

- 4.3 The table below demonstrates the trend in Council Tax Support (CTS) caseloads. It can be seen that caseloads rose sharply in 2021 as an outcome of the impact of Covid-19 on the economy and residents' incomes. The caseload then plateaued somewhat and has been falling, - however, with the ongoing cost of living pressures on residents there is the potential that these reductions in caseloads may not continue.

	City of Lincoln	North Kesteven
September 2022	8,454	5,407
August 2022	8,463	5,432
July 2022	8,472	5,436
June 2022	8,518	5,443
June 2021	8,940	5,701
June 2020	8,991	5,834
June 2019	8,235	5,570

4.4 Business Rates

- 4.5 Up to the end of Quarter 2 2022/23, compared to the same point in 2021/22 in-year collection is up for all three local authorities: Lincoln (by 7.29%), North Kesteven (by 8.86%) and West Lindsey (by 12.33%). Although this is positive, it should be noted that for all three local authorities Covid Additional Relief Fund (CARF) monies have been added to accounts – and where ratepayers paid in full last year – there may be a credit for 2021-22 which is offsetting against this year's liability. Collection also continues to be 'skewed' somewhat in recent financial years due to varying criteria/awards of the Expanded Retail Discount (ERD).

Description		End Quarter 2 2022/23	Compared to End Quarter 2021/22
Business Rates collection	City of Lincoln	62.99%	Up by 7.29%
Business Rates collection	North Kesteven	70.58%	Up by 8.86%
Business Rates collection	West Lindsey	66.06%	Up by 12.33%
Business Rates Net Liability	Lincoln	£42,216,197	Up by £6,270,335
Business Rates Net Liability	North Kesteven	£29,242,038	Up by £3,023,081
Business Rates Net Liability	West Lindsey	£17,897,069	Up by £1,608,112

4.6 **Outstanding Revenues Customers**

4.7 The number of outstanding Revenues Customers at the end of Quarter 2 2022/23 is 4,138 (split Lincoln 2,945, North Kesteven 1,193) – this compares to 5,133 (split Lincoln 3,454, North Kesteven 1,679) at Quarter 2 2021/22. Despite this improvement from the same point in 2021/22, - the outstanding figure has increased since the end of Quarter 1 2022/23. This is due to vacancies in the staffing establishment (which are in the process of being recruited to) as well as a significant amount of staff resource going into the Council Tax energy Rebate scheme during the last six months. It is anticipated the position will improve during Quarter 3.

4.8 **Housing Benefit Overpayments**

4.9 As at the end of Quarter 2 2022/23, in period collection of Housing Benefit overpayments stands at:

- City of Lincoln: 162.20%,
- North Kesteven: 113.30%.

4.10 Outstanding Housing Benefit overpayments debt also continues to decrease overall. As at the end of Quarter 2 2022/23:

- City of Lincoln: £2,538,654,
- North Kesteven: £1,327,854.

5. **Benefits Performance**

5.1 As at the end of Quarter 2 2022/23, there are 2,285 Benefits customers outstanding and awaiting assessment (split Lincoln 1,553, North Kesteven 732). This figure is slightly higher than the same point in 2021/22 (total 2,001 – split Lincoln 1,411, North Kesteven 590), - but shows a positive direction of travel from Quarter 1 2022/23 – when at the end of June 2022 there were 3,654 Benefits customers outstanding (split Lincoln 2,544, North Kesteven 1,110). There continues to be a significant demand on the Benefits Team, particularly in relation to (but not exclusively) Universal Credit -related information impacting on Housing Benefit and Council Tax Support claims. At the same time, Benefits Officers continue to work on Discretionary Housing Payments, Council Tax Energy Rebate and Household Support Fund.

5.2 Despite the significant demands on the Benefits Team, officers continue to assess claims and reported changes of circumstance promptly. As at the end of Quarter 2 2022/23:

End Quarter 2 2022/23	City of Lincoln	North Kesteven
New Claims	16.41 days <i>(End Quarter 2 2021/22 17.50 days)</i>	20.55 days <i>(End Quarter 2 2021/22 16.69 days)</i>
Changes of Circumstance	6.44 days <i>(End Quarter 2 2021/22 5.49 days)</i>	4.17 days <i>(End Quarter 2 2021/22 4.45 days)</i>

Work continues to be closely managed and monitored to follow-up claims where information is outstanding. The rising level of outstanding work in Quarter 1 impacted on turnaround times, however with the level of work outstanding currently reducing – average processing times are also decreasing. For example, at the end of Quarter 1 2022/23 North Kesteven average processing time for New Claims was 21.57 days – this reduced by an average of more than 1 day – to 20.55 days – by the end of Quarter 2 2022/23.

The most recent national figures for Housing Benefit (HB) processing times were released on 26th October 2022, and are in respect of Quarter 1 2022/23. The key points were as below:

- *The average speed of processing for new HB claims is 22 calendar days in the latest quarter, which is two days higher than last quarter and two days higher than quarter 1 2021 to 2022. Since quarter 3 2020 to 2021 the rolling average year-end figures show the general trend to be an increasing one.*
- *The average speed of processing for change of circumstances to an existing HB claim is 8 calendar days in the latest quarter, which is five days higher than last quarter and one day higher than quarter 1 2021 to 2022. This increase in the latest quarter is somewhat of a seasonal trend and rolling average year-end figures show only a slight increasing trend over the last 18 months.*

5.3 In terms of the claims checked that were ‘correct, first time’ (with even £0.01p ‘out’ being classified as an incorrect assessment), at the end of Quarter 2 2022/23:

- City of Lincoln: 95.56% (409 out of 428 checked),
- North Kesteven: 95.32% (448 out of 470 checked).

These checks are in addition to the significant amount of checks also carried out under the audit 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 Quarter 2 2022/23, the team has achieved the following:

Quarter 2 2022/23	City of Lincoln	North Kesteven
Advice provided enabling weekly value of additional benefits	£7,459	£2,313
Advice provided enabling lump sum award of additional benefits	£87,680	£32,757
No. of customers to whom help provided	2,103	355
No. money advice referrals	33	8

7. 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 23rd February 2023.

Is this a key decision? Yes/No

Do the exempt information categories apply? Yes/No

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

How many appendices does the report contain? Appendix 1: Performance Data to end Quarter 2 2022/23

List of Background Papers: None

Lead Officer: Martin Walmsley, Assistant Director – Shared Revenues and Benefits
Telephone (01522) 873597

Revenues and Benefits Joint Committee 24th November 2022
 Performance Update
 Appendix 1: Performance Data Quarter 2 2022/23

<u>Measure</u>	<u>Quarter 2 2022/23</u>		<u>2021/22 Annual Outturn</u>	
	NK	COL	NK	COL
Local Authority				
Council Tax collection (cumulative)	57.42%	52.17%	98.38%	94.00%
NNDR collection (cumulative)	70.58%	62.99%	99.74%	98.45%
NNDR collection – WLDC (cumulative)	66.06%		97.90%	
No. Revenues customers awaiting change to be processed	1,193	2,945	976	2,046
Total Net Arrears for Council Tax prior years (i.e. not including current year)	£1,701,196	£3,818,201	£1,813,006	£2,197,469
Total Net Arrears for NNDR prior years (i.e. not including current year)	£484,204 (debit)	£6,931 (credit)	£47,360	£117,570
Housing Benefit overpayments collection in period	113.30%	162.20%	102.89%	167.76%
Outstanding Housing Benefit overpayments debt	£1,327,854	£2,538,654	£1,418,662	£2,661,801
Housing Benefit New Claims: Average number of days to process (cumulative)	20.55 days	16.41 days	17.34 days	16.54 days
Housing Benefits Changes of Circumstances: Average number of days to process (cumulative)	4.17 days	6.44 days	2.80 days	3.55 days
No. Benefits customers awaiting assessment (cumulative)	732	1,553	651	2,117
% Benefits claims checked financially correct (cumulative)	95.32%	95.56%	96.13%	97.13%

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**SUBJECT: REVENUES AND BENEFITS - FINANCIAL MONITORING
QUARTER 2 2022/23**

REPORT BY: CHIEF EXECUTIVE & TOWN CLERK

**LEAD OFFICER: MARTIN WALMSLEY, ASSISTANT DIRECTOR – SHARED
REVENUES AND BENEFITS**

1. Purpose of Report

- 1.1 To present to Members the second quarter's (ending 30th September 2022) performance for the Revenues and Benefits Shared Service for 2022/23.

2. Executive Summary

- 2.1 The forecast outturn for 2022/23 predicts that there will be an overspend against the approved budget of £32,770.

3. Background

- 3.1 The approved budget for 2022/23 was agreed by Shared Revenues and Benefits Joint Committee on 8th February 2022. The Committee set a budget for 2022/23 of £2,516,830 for the service.
- 3.2 At quarter one, the budget was increased to reflect New Burdens grants totalling £22,115, giving a revised budget of £2,538,950.
- 3.3 At quarter two, further new burdens totalling £5,228 were received, as follows:

	CoLC	NK	Total
	£	£	£
Original Budget	1,337,120	1,179,710	2,516,830
New Burdens – Q1 Single Housing Benefit Extract Automation (SHBE)	4,700	4,700	9,400
New Burdens – Q1 Supported and Temporary Accommodation (SA/TA)	4,610	4,610	9,220
New Burdens – Q1 Supported and Temporary Accommodation Change Request (SA/TA CR)	1,750	1,750	3,500
New Burdens – Q2 Scottish Government ADP & SAR Exceptions 2022	2,610	2,610	5,230
REVISED BUDGET	1,350,790	1,193,380	2,544,170

4. Quarter Two Financial Performance and Forecast Outturn 2022/23

4.1 Performance Quarter 2

Financial performance as at the second quarter of 2022/23 is detailed in Appendix 1 to this report. At quarter two, there is an underspend against the approved budget of £2,600, a deterioration of £7,780 since quarter one.

4.2 Forecast Outturn 2022/23

The forecast outturn for 2022/23 predicts that there will be an overspend against the approved budget of £32,770, a deterioration of £43,100 from quarter one. Further details are attached within Appendix 2 of this report.

4.3 A summary of the main forecast year-end variations against the approved budget for 2022/23 is shown in the table below.

4.4 One of the main reasons for the forecast overspend within the Revenues Local Taxation team is due to additional postage and IT costs as a result of administering the Council Tax Energy Rebate payments. Each Council has received a grant to compensate them for this, along with other administration costs associated with these payments, however these grants sit outside of the shared service budget. For the period 1st April 2022 to 30th September 2022, new burdens grants have been received from Central Government as follows – City of Lincoln £59,673 and North Kesteven £64,514.

<u>Service Area</u>	<u>£</u>	<u>Reason for variance</u>
R&B Management		
Overtime	3,960	Additional hours as a result of oversight and management of increased workloads due to Covid-19 and other workstreams.
IT Costs	6,750	Increased cost of NEC Software from Q4 as a result of new contract.
Benefits		
Salary costs	(25,640)	Vacancy savings expected for first 6 months pending recruitment.
Overtime	47,150	Additional hours required as a result of vacancies and increased demand due to Covid-19 and increased workloads.
Postage Costs	(24,570)	Reduction in postage costs as a result of changes in distribution.
IT Costs	35,030	New Software requirements, partially funded through New Burdens funding.

New Burdens	(22,120)	Additional grant funding to offset new IT cost pressures.
Revenues Local Taxation		
Staffing Costs	(39,800)	Vacancy savings expected for first 6 months pending recruitment.
Overtime	18,620	Additional hours in response to backlog as a result of vacancies and increased workloads due to Covid-19 and CT Energy Rebate administration.
Postage Costs	19,620	Additional costs as a result of increased requirements, offset by NB funding for the CT Energy Rebate administration (outside of the shared service budgets).
IT Costs	23,070	New Software requirements, offset by NB funding for the CT Energy Rebate administration (outside of the shared service budgets).
Benefits/Money Advice		
Staffing Costs	(6,340)	Vacancy savings as a result of part-time hours.

5. Organisational Impacts

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

6. Risk Implications

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

7. Recommendation

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

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, Assistant Director – Shared Revenues and Benefits, Telephone 01522 873597

Appendix 1 - Actual Position as at Quarter 2 2022/23

	Profiled Budget			Actual YTD			Variance YTD		
	CoLC	NK	Combined	CoLC	NK	Combined	CoLC	NK	Combined
Revenues & Benefits									
Management	100,030	100,030	200,065	101,607	101,607	203,215	1,577	1,577	3,155
Benefits	317,740	231,950	549,690	328,614	237,962	566,576	10,874	6,012	16,886
Revenues Local Taxation	200,090	208,260	408,345	192,886	200,759	393,645	(7,204)	(7,501)	(14,705)
Money Advice	59,560	59,560	119,120	55,593	55,593	111,186	(3,967)	(3,967)	(7,934)
Total 2022/23	677,420	599,800	1,277,220	678,701	595,921	1,274,622	1,281	(3,879)	(2,598)
Grand total							1,281	(3,879)	(2,598)

Appendix 2 Forecast Financial Outturn for 2022/23

	Annual Budget			Forecast Outturn			Variance		
	CoLC	NK	Combined	CoLC	NK	Combined	CoLC	NK	Combined
Revenues & Benefits Management	187,300	187,300	374,600	194,229	194,229	388,457	6,929	6,929	13,857
Benefits	643,470	469,730	1,113,200	645,313	471,076	1,116,389	1,843	1,346	3,189
Revenues Local Taxation	400,570	416,910	817,480	411,311	428,099	839,409	10,741	11,189	21,929
Money Advice	119,450	119,440	238,890	116,347	116,338	232,685	(3,103)	(3,102)	(6,205)
Total 2022/23	1,350,790	1,193,380	2,544,170	1,367,200	1,209,740	2,576,940	16,410	16,360	32,770
Grand total							16,410	16,360	32,770

SUBJECT: REVENUES AND BENEFITS SHARED SERVICE BUSINESS PLAN 2023/24

DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK

REPORT AUTHOR: MARTIN WALMSLEY, ASSISTANT DIRECTOR – SHARED REVENUES AND BENEFITS

1. Purpose of Report

1.1 As set out in the Shared Revenues and Benefits Business Case Delegation and Joint Committee Agreement, an annual Business Plan will be presented to this committee in November/December each year for consideration and approval.

2. Executive Summary

2.1 This report sets out the Revenues and Benefits Shared Service Business Plan for 2023/24.

3. Business Plan

3.1 The Revenues and Benefits Shared Service Business Plan for the financial year 2023/24 is included as Appendix 1 to this report.

3.2 Key features of the plan, are:

- Key Achievements in 2022/23;
- Savings in 2022/23;
- Key Activities for 2023/24;
- Strategic Priority Schemes 2023/24;
- Towards Financial Sustainability projects 2023/24
- Key Risks;
- Performance Management;
- Safeguarding;
- Equality Actions;
- Working in Neighbourhoods;
- Workforce Development;
- Social Value;
- Data Protection and Information Governance;
- Corporate Social Responsibility.

4. Summary of Plan

4.1 The year 2022/23 has been another positive year for the Revenues and Benefits Shared Service, albeit very challenging with a whole host of Covid-19 recovery and Cost of living support related-initiatives. The impacts of Covid-19 have been

significant and cannot be underestimated, as are the ongoing impacts of rising cost of living challenges. The financial impacts on taxpayers and businesses have been substantial, which has understandably impacted on revenues collection. The service continues to promote the 'Get in touch, not in debt' message – with very much a focus on 'welfare' when making payment arrangements with customers. Also, the increase in the Benefits workload as cost of living challenges really start to impact.

- 4.2 The impacts of Covid-19 and cost of living, like in many other service areas, have been significant and are likely to continue for some considerable time going forward – with increased contact from taxpayers and businesses struggling to pay their bills, as well as increased levels of benefit claims and associated support.

A number of additional demands have been placed on our Revenues and Benefits Service over the last twelve months, including;

- Household Support Fund;
- Council Tax Energy Rebate;
- Council Tax Hardship Fund;
- Business Rates Reliefs – including Covid Additional Relief Fund (CARF);
- Increase in Benefits Claims/Changes;
- Universal Credit Changes.

These additional demands should not be underestimated and understandably impact on levels of performance in some areas.

However, despite these major challenges, performance in most areas remains positive – officers are wholly committed to achieving the best possible standards of service to our customers.

- 4.3 To give an indication of key outcomes, above the 'standard' Key Performance Measures reported, the following figures demonstrate what the shared service has awarded over the last 2-3 years:

- ✓ **Test and Trace Support Payments totalling more than £1.5 million;**
- ✓ **Household Support Fund Payments totalling more than £1.3 million;**
- ✓ **Covid Additional Relief Fund of almost £3.9 million;**
- ✓ **Expanded Retail Discount of almost £61 million;**
- ✓ **Discretionary Housing Payments of £476,000 (1st April 2021 – 30th September 2022);**
- ✓ **Council Tax Energy Rebates totalling almost £15.3 million.**

- 4.4 Officers have settled in well to the hybrid working model, with the 'standard' in the Revenues and Benefits Shared Service being 40% office/ 60% homeworking. This approach is meeting front-facing customer demands, whilst gaining advantages of homeworking through efficiencies and increased productivity in some areas. A 'one team' and customer-focussed culture has also been maintained, as

colleagues do get to see each other in person again through office presence and meetings – as well as through regular communication through Microsoft Teams.

- 4.5 Ongoing budget pressures including combined reductions in funding through Department for Work and Pensions (DWP) and Department for Levelling Up, Housing and Communities (DLUHC) means that the service has had to continue adapting the shared service budget accordingly, allocating resources to areas of higher customer demand, and operating vacancy management extremely carefully.
- 4.6 The plan for 2023/24 continues to look at a range of key initiatives relating to areas including e-services, financial inclusion and cost of living, as well as standards of performance.
- 4.7 The shared service will continue to focus on seeking partnership working opportunities and new areas of work which fit within the service's wider remit, as well as successfully maintaining current arrangements and taking on new shared projects where these opportunities arise.
- 4.8 It continues to be extremely challenging times for local government in general, not least of which being in respect of Revenues and Benefits – due to the nature of the service whereby each household and business in the districts is impacted in some way by the services we provide – and a range of new areas of work demands being placed on the service (examples highlighted in paragraph 4.2).
- 4.9 It remains the case that our shared service is not seen as a 'transactional service,' but a key strategic and customer-focussed service that has tangible and real impacts on people's lives – with rising cost of living pressures, this is more vital than ever. Our service aims to achieve positive impacts for residents and businesses of Lincoln, North Kesteven and West Lindsey wherever possible, aiming to help people become financially and digitally included and helping those who can do find employment. Our shared service is extremely well placed to tackle the challenges, and positive opportunities, ahead.

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."
- 5.2 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.

6. Organisational Impacts

- 6.1 Finance: Any costs/savings need to have due regard to the Medium Term Financial Strategies of both City of Lincoln and North Kesteven. As at the timing of writing this report details of Central Government funding for 2023/24 is unavailable (e.g., Housing Benefits Administration Subsidy).
- 6.2 Legal Implications including Procurement Rules: There are no direct Legal or Procurement implications arising from this report.
- 6.3 Equality, Diversity & Human Rights: There are no direct implications arising from this report.

7. Risk Implications

- 7.1 A Risk Register is in place for the Revenues and Benefits shared service, and is included at Appendix 2 to this report.

8. Recommendation

- 8.1 The Joint Committee is recommended to:
- 1) Comment on the Annual Business Plan for the shared service, and
 - 2) Approve the 2023/24 Business Plan.

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 – Business Plan 2023/24
Appendix 2 – Risk Register

List of Background Papers: None

Lead Officer: Martin Walmsley, Assistant Director – Shared Revenues and Benefits
Telephone (01522) 873597

Revenues and Benefits Shared Service

Martin Walmsley, Assistant Director – Shared Revenues and Benefits

Business Plan - 1st April 2023 to 31st March 2024



Overview

Services delivered by this Area

The functional services within the area cover:

The Revenues and Benefits Shared Service delivers Revenues and Benefits functions for City of Lincoln Council and North Kesteven District Council.

This includes;

- Collection of Council Tax;
- Collection of Business Rates (also collecting for West Lindsey District Council);
- Processing of Housing Benefit / Council Tax Support claims;
- Processing of Discretionary Housing Payment applications;
- Collection of City of Lincoln Business Improvement District levy;
- Welfare/Benefits/Money advice;
- Recovery of Housing Benefit overpayments;
- Recovery of other incomes (currently only for City of Lincoln – former tenant arrears, sundry debtors);
- Welfare Reform and Cost of Living Support;
- Benefit appeals;
- Proactive and joined-up responses to anti-poverty, financial inclusion and tenancy sustainment matters;
- Partnership working on employment and skills projects;
- Key links into and delivery of corporate fraud projects.

The shared service has a Housing Benefit caseload of almost 7,000, a Council Tax Support caseload of nearly 14,000, and bills more than 100,000 domestic and over 10,000 commercial properties.

V1 Prepared by: M.Walmsley, 11th November 2022

Agreement date:

1st Review date:

2nd Review date:

3rd Review date:

Director's comments:

Section One: Key achievements in 2022/23

A. Key activities delivered include:

Key activities	Completed by	Summary of outcome achieved
<p>Continue response to impacts of Covid-19, including:</p> <ul style="list-style-type: none"> - Embed and review new ways of working, including any associated accommodation reviews. - Analyse and proactive respond to revenues collection matters and benefit claims impacts 	<p>Shared service</p>	<p>Linking into corporate steer from both partner Councils, provided clear direction and response to new ways of working, ICT and staffing-related matters.</p> <p>Daily, weekly and monthly monitoring of revenues and benefits work demands – ensuring a focus on customer welfare, whilst recognising the need to collect monies due.</p> <p>Reviewed and re-allocated resources as required in light of increased Benefits and Universal Credit demands.</p>
<p>Continue implementation of a strategy for the Councils’ response to Welfare Reform support and advice</p>	<p>Shared service</p>	<p>Provision of a clear and proactive response to the challenges presented to the service in relation to the national and local welfare reform agendas, as well as due to impacts of Covid-19 and rising cost of living.</p> <p>Analysed impacts of Discretionary Housing Payments funding and any associated changes in related procedures and policy</p> <p>Worked with City of Lincoln and North Kesteven Housing teams to ensure a joined-up approach to tenancy sustainment</p>
<p>Customer Experience/ Channel Shift</p> <p>Consider/ implement replacement ‘self-serve’ online system for Revenues and Benefits</p>	<p>Assistant Director – Shared Revenues and Benefits, Revenues and Benefits Manager, Revenues and Benefits Support and Systems Team Leader</p>	<p>Procurement of new self-serve solutions to replace MyInfo and enhance customer self-serve systems moving forward, - linked into new contract with NEC (previously Northgate)</p>

Key activities	Completed by	Summary of outcome achieved
<p>Revenues and Benefits assurance</p>	<p>Shared service</p>	<p>Further embedment of robust quality-control/subsidy arrangements, achieving high levels of 'right first time' Benefit assessments.</p> <p>Achievement of 100% subsidy on local authority error overpayments in respect of 2020/21 claims.</p> <p>Working with Lincolnshire Counter Fraud Partnership, progression with developing a potential Single Person Discount rolling review initiative.</p>
<p>Delivery of Revenues and Benefits Shared Service between City of Lincoln Council and North Kesteven District Council, whilst seeking opportunities to deliver other work areas</p>	<p>Shared service</p>	<p>Positive management and review of existing partnership arrangements with West Lindsey District Council</p> <p>2022/23 budget for the Revenues and Benefits shared service delivering savings for the partner local authorities.</p>
<p>Optimise performance levels with reference to impacts from the Covid-19 pandemic, particularly around Council Tax and Business Rates in-year collection, and increased number of Benefits/ Universal Credit applications</p>	<p>Assistant Director – Shared Revenues and Benefits, Revenues and Benefits Manager</p>	<p>Generally positive levels of in-year collection achieved</p> <p>2021/22 Non Domestic Rate in-year collection was the highest in the whole country</p> <p>Maintenance of positive average Benefits claim processing times</p> <p>Reduction in level of outstanding Revenues-related work</p> <p>Reduction in level of outstanding Benefits-related work</p> <p>New DHP guidelines, with reduced government grants, managed and monitored</p>
<p>Employment and</p>	<p>Assistant Director</p>	<p>Support the 'reducing all types of inequality'</p>

Key activities	Completed by	Summary of outcome achieved
Skills	– Shared Revenues and Benefits	and ‘Our Economy’ strategic priorities by actively engaging with employment and skills projects and food poverty organisations, - for example, The Network, Lincoln College, Restart, DWP, FIP
Reacting to funding challenges 2022/23 and in preparation for 2023/24 – e.g. in respect of Housing Benefit Administration Subsidy, Department for Levelling Up Housing and Communities Council Tax Support grant, New Burdens grant/s	Assistant Director – Shared Revenues and Benefits	Effective utilisation of New Burdens funding and careful vacancy management, to ensure Shared Service continued to deliver savings for partner local authorities

B. Savings initiatives completed or started include:

Key savings initiative	Completed by - service area	Summary of outcome achieved
Shared Service collaboration – savings mainly from staffing restructure and ICT system change	Shared service	<p>The shared service is delivering savings for both authorities</p> <p>Income from partnership arrangements with West Lindsey District Council</p> <p>Reduction in Benefits Officer resources to take into account decrease in central government funding</p> <p>Staffing savings regarding City of Lincoln, through Towards Financial Sustainment initiative</p>

C. All other key achievements

Include in this section any other achievements – for example, independent reviews, awards, nominations etc.

Audit Lincolnshire assurances:

- Housing Benefit Subsidy Testing 2021/22 – High Assurance

Section Two: Key activities in the group's forward plans for 2023/24

Agreed delivery projects

Key activity	Outcome/savings sought	Owner	Timescale
Delivery of Revenues and Benefits Shared Service between City of Lincoln Council and North Kesteven District Council - opportunities to deliver other work areas and continue to develop and manage positive relationship with West Lindsey District Council	Ongoing shared service, further development of operations of the service – looking for potential enhancements and growth for service, wherever possible	Assistant Director – Shared Revenues and Benefits	Throughout 2023/24
	Positively review current partnership arrangements with other local authorities and organisations	Assistant Director – Shared Revenues and Benefits	Throughout 2023/24
	The 2023/24 budget for the Revenues and Benefits shared service will continue to deliver savings for the partner local authorities.	Assistant Director – Shared Revenues and Benefits	Throughout 2023/24
Performance improvement required in terms of Benefits and Revenues outstanding workloads, developing appropriate action plans where required	Reduction in outstanding workloads – aiming to work within two weeks/ as close as practicable	Assistant Director – Shared Revenues and Benefits, Revenues and Benefits Manager	Throughout 2023/24
Maintain performance levels in Council Tax and Business Rates collection rates, Housing Benefit processing times/accuracy, and Housing Benefits overpayment collection	Maintenance and/or improvement of current in-year collection levels and Benefits processing times, however reference will need to be made in relation to reasonably achievable performance levels due to cost of living impacts	Assistant Director – Shared Revenues and Benefits, Revenues and Benefits Manager	Throughout 2023/24
Reacting to funding challenges in 2023/24 – e.g. in respect of Housing	To ensure that the budget is managed throughout 2023/24 and responses made	Assistant Director – Shared	Throughout 2023/24

Key activity	Outcome/savings sought	Owner	Timescale
Benefit Administration Subsidy, DLUHC Council Tax Support grant, New Burdens grant/s, DHP's etc	accordingly, as well as preparation of a budget for 2024/25	Revenues and Benefits	
The shared service supports the authorities' cost-of-living responses, working with other service areas to provide proactive responses to specifically lead on and deliver any further government funded support schemes	Ensuring residents and businesses incomes are maximised, wherever possible	Assistant Director – Shared Revenues and Benefits	Throughout 2023/24
	Clear communication and delivery of/ signposting to relevant initiatives and responses	Assistant Director – Shared Revenues and Benefits	Throughout 2023/24
	Prompt, accurate and effective delivery of government-funded support schemes	Assistant Director – Shared Revenues and Benefits	Throughout 2023/24
To support the reducing all types of inequality and Our Economy strategic priorities by actively engaging with employment and skills projects and food poverty organisations, - for example, The Network, Lincoln College, Restart, DWP, FIP	Demonstrable contribution to creating training and employment opportunities by working with partner organisations	Assistant Director – Shared Revenues and Benefits	Throughout 2023/24
To embed, further promote and enhance new NEC self-serve modules	Increased usage of self-serve modules by residents and businesses	Assistant Director – Shared Revenues and Benefits, Revenues and Benefits Manager, Revenues and	Throughout 2023/24

Key activity	Outcome/savings sought	Owner	Timescale
		Benefits Support and Systems Team Leader	
Revenues and Benefits assurance	Achievement of 100% subsidy on local authority error overpayments in respect of 2022/23 claims Working with Lincolnshire Counter Fraud Partnership, progression to implement a potential Single Person Discount rolling review initiative	Revenues and Benefits Manager, Subsidy and Quality Control Lead Officer Revenues and Benefits Manager	Throughout 2023/24

D. Strategic priority schemes and any additional Leadership priorities

Service	Key activity/project	Outcomes sought	Owner	Timescale
Revenues and Benefits shared service	Vision 2025/Reducing Inequality	Identify projects for 2023/24 ensuring these are delivered on time and within any associated budget	Assistant Director – Shared Revenues and Benefits	In advance of and throughout 2023/24
Revenues and Benefits shared service	NK Plan 2022-25	Identify projects for 2023/24 ensuring these are delivered on time and within any associated budget	Assistant Director – Shared Revenues and Benefits	In advance of and throughout 2023/24

E. Towards Financial Sustainability projects

* **Strands:** Withdrawal of services (**W**); cost cutting/reviewing services (**R**); collaborative working (**C**); fair & appropriate charging (**FC**); procurement & commissioning (**P**); asset rationalisation (**A**)

Service	Key activity	Strand (*)	Outcome/savings sought	Owner	Timescale
Revenues and Benefits Shared Service	Review staffing resources and identify/deliver	R	City of Lincoln – target £24k ongoing (from	Assistant Director – Shared	With effect from 1 st

	savings to contribute towards corporate savings targets and pressures		2022/23, onwards) North Kesteven – no specific target at this stage	Revenues and Benefits	April 2023 (for 2023/24)
Revenues and Benefits Shared Service	Continuing active consideration of other shared service options – e.g. other areas of work, potential opportunities	R/C	Efficiencies/savings through shared service opportunities	Assistant Director – Shared Revenues and Benefits	Prior to and through out 2023/24
Revenues and Benefits Shared Service	Contribution to corporate savings targets/initiatives, as required	R	Efficiencies/savings through shared service opportunities	Assistant Director – Shared Revenues and Benefits	Prior to and through out 2023/24
Revenues and Benefits Shared Service	Identifying ongoing funding for NEC self-serve modules	R	Ongoing funding for NEC self-serve modules – for example, through vacancy management	Assistant Director – Shared Revenues and Benefits	Prior to and through out 2023/24

F. Other agreed delivery projects

N/A

Service	Activity	Outcomes sought	Owner	Timescale

Section Three: Other Service Planning considerations in 2023/24

G. Key risks for the area

Risks from Service Managers and those allocated from CMT strategic risk register	Action we will take to mitigate the risk	Who and by When?
Failure to maintain Council Tax and Business Rates Collection Levels on behalf of the Shared Service.	Controls in place: <ul style="list-style-type: none"> Performance targets/measures reviewed in advance of 2023/24, to take account 	

Risks from Service Managers and those allocated from CMT strategic risk register	Action we will take to mitigate the risk	Who and by When?
	<p>of Covid-19 impacts</p> <ul style="list-style-type: none"> • Performance is monitored and managed on a regular basis • Impacts of cost of living challenges proactively analysed and responded to accordingly • Regular reporting into Revenues and Benefits Management Team, Revenue and Benefits Operational Board, Joint Committee • Effective management of daily workflow • Range of customer experience initiatives ongoing such as e-billing, online Council Tax DD forms, other integrated e-forms and new NEC self-serve modules (being implemented in second-half of 2022/23) • Council Tax Support Schemes to be approved January 2023 <p>Further action required:</p> <ul style="list-style-type: none"> • Continuing challenge of working practices and moving resources to areas of demand. • Continue to review of staffing arrangements and 'pressure points' in advance of and throughout 2023/24 • Review Council Tax Support Scheme 2022/23 and options for 2023/24 • Review of Exceptional Hardship Fund 2022/23 and options for 2023/24 	<p>Assistant Director – Shared Revenues and Benefits, Revenues and Benefits Manager – Throughout 2023/24</p>
Failure to provide timely and	Controls in place:	Assistant Director –

Risks from Service Managers and those allocated from CMT strategic risk register	Action we will take to mitigate the risk	Who and by When?
<p>accurate assessment of Housing Benefit, Council Tax Support and Discretionary Housing payment applications on behalf of the Shared Service</p>	<ul style="list-style-type: none"> • Daily management of workload through Document Management System • Processes in place to deal with claims 'on demand' wherever possible • Rolling review of subsidy data from NEC System • Management of incoming work and processes to minimize value of overpayments raised • Training and mentoring of staff • Review of subsidy-quality assurance processes - reviewed • More targeted and efficient quality control mechanisms, improving accuracy levels and rolling training plan to address any training requirement. • Performance and quality assurance framework in place • HB New Claims process review project plan scoped and implemented <p>Further action required:</p> <ul style="list-style-type: none"> • Continued monitoring of resource allocation – e.g. HB /CTS, Universal Support and other Benefits-related projects, of cost of living challenges impacts 	<p>Shared Revenues and Benefits, Revenues and Benefits Manager – Throughout 2023/24</p>
<p>Failure to respond to government initiatives to mitigate impact of covid/cost of living</p>	<p>Controls in place: Customers:</p> <ul style="list-style-type: none"> ○ 'Get in touch, not in debt' message promoted 	

Risks from Service Managers and those allocated from CMT strategic risk register	Action we will take to mitigate the risk	Who and by When?
	<ul style="list-style-type: none"> ○ Staffing resources (re)-allocated to areas of demand ○ Welfare Reform support and Welfare Benefits/Advice functions in place ○ Channels of customer access regular reviewed and changes implemented – e.g. e-forms, self-serve modules <ul style="list-style-type: none"> ● Lead role in Lincolnshire Financial Inclusion Partnership (FIP), and various Cost of living groups – internal and external ● Effective partnerships with public and third sector bodies ● Effective communications regarding cost of living support matters ● Regular liaison with Department for Work and Pensions and Citizens Advice re UC support arrangements <p>Further controls required:</p> <ul style="list-style-type: none"> ● Embedding cost of living support throughout Councils through effective communications and distribution of support tools and advice 	<p>Assistant Director – Shared Revenues and Benefits, Revenues and Benefits Manager – Throughout 2023/24</p>

H. Performance Management

Performance	Planned action	Service
What are the key plans for ensuring reported performance is of good quality		
What service measures do you want to see reviewed this year		
<p>Strong and robust performance reporting arrangements are well embedded in the Revenues and Benefits shared service – a detailed spreadsheet of performance data and management information is completed monthly and reviewed/challenged by the Assistant Director Shared Revenues and Benefits and Revenues & Benefits Manager. Performance is a standing agenda item at Revenues & Benefits Management Team (RBMT) meetings.</p> <p>Service measures are continually reviewed to ensure the most appropriate performance areas are being reported to Members and Corporate Management Teams – a further review is required in advance of 2023/24, to ensure all measures are still appropriate and whether and also that targets/measures take appropriate account of the ongoing impacts of cost of living challenges.</p>		

H. Statutory duties – Equality and Diversity; Safeguarding (Children and Adults at risk)

This should include appropriate actions that will be closely monitored in order to meet your equality objectives under the Equality Act 2010, and in particular the Public Sector Equality Duties; as well as safeguarding duties.

Key actions within your services that are being under-taken as part of the Equality Objective Action Plan – progress and plans for the coming year
Profiling the service users of Revenues and Benefits and developing an action plan to address any E&D issues identified.
What key actions are services taking to close significant Equality Information gaps?
<ul style="list-style-type: none"> • Use of language interpretation telephone line service • Ongoing review of availability of Revenues and Benefits correspondence in other formats.
List the policies and strategies to receive an Equality Analysis this year where Assistant Director sign off is required
<ul style="list-style-type: none"> • Council Tax Support Schemes for 2024/25. • Discretionary Housing Payment policy (if required).
What actions need to be taken to meet the area's Safeguarding Duties? How will the delivery of your services take into account the need to safeguard and promote the welfare of children and vulnerable adults?
<p>Ensure appropriate staff in the shared service receive/ have received (refresher) training on safeguarding requirements and processes, as required.</p> <p>In line with corporate training place, ensure any new/ refresher Safetalk/ ASIST training takes place, as required.</p>

I. Working in Neighbourhoods

<p>How are you, as Assistant Director, going to engage with the neighbourhood agenda? In which specific services will you ensure there is a focus on neighbourhood working?</p>
<p>The Welfare Team within the shared service has a specific role of working in neighbourhoods via outreach surgeries and in individual customers' homes – providing benefits, money and debt advice. Assistant Director Shared Revenues and Benefits has key links into Sincil Bank revitalisation projects, in particular in relation to Employment and Skills –related initiatives. The service also engages with the communities and the voluntary sector, working with other Lincolnshire Councils as appropriate. Assistant Director Shared Revenues and Benefits is currently Chair of Lincolnshire Financial Inclusion Partnership (FIP), looking at neighbourhood-wide, district/s-wide and countywide financial inclusion initiatives.</p>

J. Workforce Development

Workforce Development	Planned action	Service
What are the key plans for training and developing staff?		
Proactive response to changing climate in relation to Revenues and Benefits	Ongoing review job roles, skill sets and staff development/training requirements.	Revenues and Benefits Shared Service
Proactive support for hybrid working model	To fully engage with and embed hybrid working model, communicating effectively with all team members	Revenues and Benefits Shared Service
Improving workforce capability	Staff appraisals April 2023-July 2023	Revenues and Benefits Shared Service
City of Lincoln Council Workforce Development Strategy / One Council Organisational Development Pillar	Delivery of actions as required within the Strategy action plan / Throughout 2023/24	Revenues and Benefits Shared Service

L. Social Value

Social Value	Planned action	Service
What are the key plans for delivering social value through your services?		

Social Value	Planned action	Service
Assistant Director Shared Revenues and Benefits has a full understanding of Social Value and will ensure this is considered going forward in any procurement / contracts relating to the shared service.		

M. Data Protection and Information Governance

Data Protection and Information Governance	Planned action	Service
What are the key plans/ considerations in respect of Data Protection and Information Governance in respect of your services?		
<ul style="list-style-type: none"> - Ensure ongoing compliance from all staff – a high volume of sensitive and confidential data is held within the shared service - Working with Information Governance Lead Officer to ensure ongoing review of data held within the service and that appropriate Information Sharing Agreements are in place - General Data Protection Regulation – Working with IT and Legal Services, to ensure Revenues and Benefits shared service continues to comply with GDPR - Ensure continuing adherence to requirements of Memorandum of Understanding (MoU) with Department for Work and Pensions, with annual sign-off of MoUs for both City of Lincoln and North Kesteven. 		

N. Corporate Social Responsibility (CSR)

Corporate Social Responsibility	Planned action	Service
Can you support the council in its approach to CSR?		
Through the nature of the Revenues and Benefits Service's work, there are real opportunities to link into CSR activities – including support for The Network, working with foodbanks, and various voluntary sector organisations.		

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**24th November 2022 Revenues and Benefits Joint Committee
Appendix 2: Revenues and Benefits Shared Service Business Plan 2023/24– Risk Register**



Risk Register Template

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Likelihood	4 Almost Certain				
	3 Probable		1, 2, T3	3	
	2 Possible		T1, T2	T3	
	1 Hardly Ever				
		1 Negligible	2 Minor	3 Major	4 Critical
	Impact				

RISK REGISTER: Revenues and Benefits Shared Service

VERSION: New Template @ 9th November 2018

REVIEWED:
 Original version produced: 4th March 2011
 Updated: 26th March 2012
 Updated: 18th June 2012
 Updated: 7th October 2013
 Updated: 2nd December 2014
 Updated: 1st July 2015
 Updated: 27th June 2016
 Updated: 12th October 2016
 Updated: 28th July 2017
 Updated 1st November 2017
 Updated 8th November 2018
 Updated 3rd December 2018
 Updated 2nd May 2019
 Updated 31st October 2019
 Updated 12th November 2020
 Updated 19th July 2021
 Updated 5th November 2021
 Updated 2nd November 2022

OWNER: Assistant Director – Shared Revenues and Benefits

The matrix below, helps you define where the risk is by scoring it on a basis of ‘Likelihood’ and ‘Impact’

24th November 2022 Revenues and Benefits Joint Committee
Appendix 2: Revenues and Benefits Shared Service Business Plan 2023/24– Risk Register

Likelihood	4 Almost certain	Retain	Transfer Modify Retain	Avoid Transfer Modify	Avoid Transfer Modify	Description of occurrence	Occurs several times per year. It will happen.
	3 Probable	Retain	Prioritise for Modifying Retain	Transfer Modify Retain	Avoid Transfer Modify		It has happened before and could happen again.
	2 Possible	Retain	Prioritise for Modifying Retain	Prioritise for Modifying Retain	Transfer Modify Retain		It may happen but it would be unusual.
	1 Hardly ever	Retain	Retain	Retain	Prioritise for Modifying Retain		Never heard of it occurring. We can't imagine it occurring.

1 Negligible	2 Minor	3 Major	4 Critical
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Impact	Service Delivery	Finance	Reputation	People
Critical (4)	Prolonged interruption to service	Severe costs incurred	Adverse national coverage with significant change in stakeholder confidence	Fatality, disability or serious long term health problem
Major (3)	Key targets missed- some service compromised	Significant costs incurred	Adverse local media coverage with moderate change in stakeholder confidence	Series injuries. Exposure to dangerous conditions
Minor (2)	Management action required to over short – term difficulties	Some costs incurred (handled within management budgets)	Adverse local media for 1-7 days	Minor injuries or discomfort. Feeling unease
Negligible (1)	Handled within day to day routines	Little loss anticipated	No significant comment or media coverage	No injury

24th November 2022 Revenues and Benefits Joint Committee
Appendix 2: Revenues and Benefits Shared Service Business Plan 2023/24– Risk Register

		Risk Owner	Risk Appetite (How much risk are we prepared to take and the total impact of the risk we are prepared to accept)	Current Controls/Actions	Current Risk Score	Target Risk Score at end of 2023/24	Assurance -Status (Full, Substantial, Limited, No)	Assurance – Direction of Travel (Improving, Static, Declining)
1	Failure to maintain performance / current levels of Council Tax and Business Rates Collection on behalf of the Shared Service	Assistant Director – Shared Revenues and Benefits	<u>Creative & Aware</u> Finance & Money	Controls in place: <ul style="list-style-type: none"> Performance targets/measures reviewed in advance of 2023/24, to take account of Covid-19 impacts Performance is monitored and managed on a regular basis Impacts of cost of living challenges proactively analysed and responded to accordingly Regular reporting into Revenues and Benefits Management Team, Revenue and Benefits Operational Board, Joint Committee Effective management of daily workflow Range of customer experience initiatives ongoing such as e-billing, online Council Tax DD forms, other integrated e-forms and new NEC self-serve modules (being implemented in second-half of 2022/23) Council Tax Support Schemes to be considered/approved January 2023 Further action required: <ul style="list-style-type: none"> Continuing challenge of working practices and moving resources to areas of demand. Continue to review of staffing arrangements and 'pressure points' 			Substantial	Range of indicators, but in the main performance is either improving or being maintained

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24th November 2022 Revenues and Benefits Joint Committee
Appendix 2: Revenues and Benefits Shared Service Business Plan 2023/24– Risk Register

				<p>in advance of and throughout 2023/24</p> <ul style="list-style-type: none"> Review Council Tax Support Scheme 2022/23 and options for 2023/24 Review of Exceptional Hardship Fund 2022/23 and options for 2023/24 					
52	2	<p>Failure to provide timely and accurate assessment of Housing Benefit, Council Tax Support and Discretionary Housing payment applications on behalf of the Shared Service</p>	<p>Assistant Director – Shared Revenues and Benefits</p>	<p><u>Creative & Aware</u></p> <p>Reputation & Public Confidence</p> <p>Finance & Money</p>	<p>Controls in place:</p> <ul style="list-style-type: none"> Daily management of workload through Document Management System Processes in place to deal with claims 'on demand' wherever possible Rolling review of subsidy data from Northgate System Management of incoming work and processes to minimize value of overpayments raised Training and mentoring of staff Review of subsidy-quality assurance processes - reviewed More targeted and efficient quality control mechanisms, improving accuracy levels and rolling training plan to address any training requirement. Performance and quality assurance framework in place HB New Claims process review project plan scoped and implemented <p>Further action required:</p> <ul style="list-style-type: none"> Continued monitoring of resource allocation – e.g. HB /CTS, Universal Support and other Benefits-related 			<p>Substantial</p>	<p>Range of indicators, but in the main performance is either improving or being maintained</p>

24th November 2022 Revenues and Benefits Joint Committee
Appendix 2: Revenues and Benefits Shared Service Business Plan 2023/24– Risk Register

				projects, to also take account of cost of living challenges impacts				
3	Failure to respond to government initiatives to mitigate impact of covid/cost of living	Assistant Director – Shared Revenues and Benefits	Opportunity People/Finance	<p>Controls in place:</p> <p>Customers:</p> <ul style="list-style-type: none"> ○ ‘Get in touch, not in debt’ message promoted ○ Staffing resources (re)-allocated to areas of demand ○ Welfare Reform support and Welfare Benefits/Advice functions in place ○ Channels of customer access regular reviewed and changes implemented – e.g. e-forms, self-serve modules <ul style="list-style-type: none"> ● Lead role in Lincolnshire Financial Inclusion Partnership (FIP), and various Cost of living groups – internal and external ● Effective partnerships with public and third sector bodies ● Effective communications regarding cost of living support matters ● Regular liaison with Department for Work and Pensions and Citizens Advice re UC support arrangements <p>Further controls required: Embedding cost of living support throughout Councils through effective communications and distribution of support tools and advice</p>			Substantial	Improving

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24th November 2022 Revenues and Benefits Joint Committee
Appendix 2: Revenues and Benefits Shared Service Business Plan 2023/24– Risk Register

SUBJECT: BUSINESS RATES UPDATE

DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK

REPORT AUTHOR: EMMA-JANE BRODRICK, RECOVERY AND NNDR/BID TEAM LEADER

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 performance matters, as this is covered in the 'Performance Update' report before this Joint Committee today.

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 relief, – as grants are not directly paid by the Revenues and Benefits Shared Service, these are not covered in this report. The report also focuses on the financial impact of recent appeals and reductions to rateable values.
- 3.2 Focus for both Government and billing authorities since the last meeting of Joint Committee has been a continuing response to Covid-19 measures, which have been announced since 11 March 2020.

4. Expanded Retail Discount

- 4.1 At the Budget on 27 October 2021, the Chancellor announced that the Government would provide a package of business rates measures to support businesses in England.

For 2022/23 the Chancellor set out:

- A new relief for eligible retail, hospitality and leisure properties with 50% relief on rates bills up to £110,000 per business
- A freezing of the multipliers at 49.9p (small business multiplier) and 51.2p (standard multiplier)
- The Transitional Relief and Supporting Small Business Schemes would be extending into 2022-23 as a discretionary scheme

- The scope of the discount for 2022/23 will return to pre-Covid-19 eligibility retail properties. Hospitality and leisure properties will continue to remain in scope, and the Rateable Value continues to be uncapped.

4.2 Eligibility criteria for the Expanded Retail Relief was set out by the Department for Levelling Up, Housing and Communities (DLUHC) and issued to Local Authorities on 20 December 2021. This can be found here:

- [Business Rates Information Letter 9/2021 \(publishing.service.gov.uk\)](https://publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/100222/business-rates-information-letter-9-2021.pdf)
- [Business rates guidance: 2022/23 Retail, Hospitality and Leisure Relief Scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/guidance/business-rates-guidance-2022-23-retail-hospitality-and-leisure-relief-scheme)

4.3 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.

4.4 DLUHC 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.

4.5 Government will reimburse LA's that use their discretionary relief powers under Section 47 of the Local Government Finance Act 1988 (amended).

4.6 In terms of Expanded Retail Discount (ERD), the figures below reflect the significant reduction in the amounts awarded during 2022/23 compared to 2021/22 and 2020/21 (2020/21 100%, 2021/22 100% (April, May & June), then 66%, 2022/23 50% at the end of Q2.

ERD awarded	City of Lincoln	North Kesteven	West Lindsey
2020/21	£28,002,354	£6,748,970	£5,048,076
2021/22	£9,544,369	£3,890,932	£2,288,599
2022/23	£2,757,153	£1,673,926	£943,642

5. Discount for Businesses affected by Covid-19

5.1 On 25 March 2021, Central Government announced a £1.5 billion package for businesses affected by Covid-19.

The announcement included:

Ministers have today set out plans to provide an extra, targeted support package for businesses who have been unable to benefit from the existing £16 billion business rates relief for retail, hospitality and leisure businesses. Retail, hospitality and leisure

businesses have not been paying any rates during the pandemic, as part of a 15 month-long relief which runs to the end of June this year.

Many of those ineligible for reliefs have been appealing for discounts on their rates bills, arguing the pandemic represented a 'material change of circumstance' (MCC).

The government is making clear today that market-wide economic changes to property values, such as from COVID-19, can only be properly considered at general rates revaluations, and will therefore be legislating to rule out COVID-19 related MCC appeals.

Instead, the government will provide a £1.5 billion pot across the country that will be distributed according to which sectors have suffered most economically, rather than on the basis of falls in property values, ensuring the support is provided to businesses in England in the fastest and fairest way possible.

Allowing business rates appeals on the basis of a 'material change in circumstances' could have led to significant amounts of taxpayer support going to businesses who have been able to operate normally throughout the pandemic and disproportionately benefitting particular regions like London.

5.2 The details of this scheme were announced on 15th December 2021 and the amounts for each authority were also announced –

- City of Lincoln Council – Funding £2,711,060
- North Kesteven District Council – Funding £1,719,343
- West Lindsey District Council – Funding £1,408,044.

Any relief not 'spent' must be returned to the Government.

5.3 There is some brief guidance from the Government which states that Local Authorities will be responsible for designing the discretionary relief schemes that are to operate in their areas. However, in developing and implementing their schemes local authorities:-

- a) must not award relief to ratepayers who for the same period of the relief (period from the 1st April 2021 to the 31st March 2022, or any part of this period) either are or would have been eligible for the Extended Retail Discount (covering Retail, Hospitality and Leisure), the Nursery Discount or the Airport and Ground Operations Support Scheme (AGOSS),
- b) must not award relief to a hereditament for a period when it is unoccupied (other than hereditaments which have become unoccupied temporarily due to the government's advice on COVID-19), and
- c) should direct their support towards ratepayers who have been adversely affected by the pandemic (in a way that prevents success or development; harmfully or unfavourably) and have been unable to adequately adapt to that impact.

5.4 Following discussions, guidelines for Lincoln, North Kesteven and West Lindsey Covid Additional Relief Fund (CARF) schemes were agreed. Application forms were sent out

in February 2022 to those account holders which officers identified may be eligible for this rates relief, and due to a low response, a reminder was issued in March 2022.

Round 1 application closed on the 31st March 2022 and those accounts that meet the criteria of losses of 30% or more have been awarded 100% CARF relief for their 2021/2022 liability.

Due to the low take up in Round 1, round 2 of the application process was opened and this was advertised on the social media inviting businesses to claim if they had 20% or more in losses. The closing date for Round 2 was 31st July 2022. Those accounts that met the criteria of losses of 20% or more have been awarded 100% CARF relief for the 2021/22 liability.

Over the months February – September 2022, the Non-Domestic Rates (NDR) team in the Shared Service encouraged ratepayers to apply where they were able to evidence losses for the year 2021-22. The CARF scheme was advertised on social media and each of the Local Authority websites. Ratepayers were also contacted directly by the NDR team, helped by the Business Development teams.

Nationally, local authorities reported that they found it difficult to allocate this relief to ratepayers that may meet the scheme criteria, despite best efforts to identify and promote the scheme.

The final figures as at 30th September, are shown below.

	City of Lincoln	North Kesteven	West Lindsey
Amount of CARF	£852,032	£1,635,867	£1,396,878
No. of Accounts	89	149	236

6. Fire Stations and Hospitals – Potential Reduction to Rateable Value

- 6.1 On 4 December 2020, the Valuation Office Agency (VOA) contacted all Local Authorities to advise they may start to see changes in the rateable values of hospitals and fire stations. These categories have been in discussion under the VOA's Group Pre-Challenge Review (GPCR) procedure.
- 6.2 Rating agents have requested GPCR discussions in early 2020 and submitted checks against a representative sample of properties within each class. The GPCRs facilitated the provision and exchange of evidence culminating in agreed valuation schemes.
- 6.3 On average reductions will be around 10% on NHS and private hospitals, and 9% on fire stations however this will be subject to wide variation dependant on the age of the properties.

Most reductions are needed to reflect the application of new age and obsolescence scales for non-industrial properties, following guidance given in the Upper Tribunal decision *Hughes v York Museum*. Larger reductions, in the region of 23%, are likely on:

- hospitals built after 2010 (further building costs were produced by the agents to support this); and
- older 1960s/70s built hospitals (particular those of a 'tower block design'; these having greater functional obsolescence).

- 6.4 Whilst the initial reductions will flow from GPCR Challenges, the scheme reductions the VOA have agreed will likely be actioned on any existing and future Check cases; these can be actioned as soon as the VOA have confirmation all physical factors they hold in their surveys are correct.
- 6.5 On 20 May 2021 we received a further notification from the Valuation Office that there was a CPCR Challenge regarding Court Buildings. This has been completed on a representative group of around 30 Courts. The agreed basis results in average reductions of around 18% - 1970's buildings may have higher reductions of around 28%. These reductions could go back to 1st April 2017. These have now been amended as per the Valuation Office schedule

Affected numbers within the shared service, are as below:

Local Authority	No. hereditaments	Charge for 2021/22	Charge for 2022/23
City of Lincoln	Combined (x2)	£325,120 £61,952	(i)£271,360 (ii)£57,344
North Kesteven	0		
West Lindsey	0		

- (i) Rateable Value was 635,000 now 530,000 from 1.4.2017
(ii) Rateable Value was 121,000 now 112,000 from 21.11.2017.

7. Business Rates Review

- 7.1 The final report for a Business Rates Review was also published at the Budget. The Budget and the Review commits in the longer term, to making improvements to the Business Rates system – these include the following;

More frequent revaluations, moving to a revaluation every three years starting from the next revaluation which comes into force on 1st April 2023, the next being 1st April 2026 and so on.

The process of revaluation starts approximately 2 years before the new valuations come into force. For the revaluation due on 1st April 2023, the rateable value will be assessed based on the rental evidence on 1st April 2021. There will be a new duty on the ratepayer to provide the Valuation Office with the information.

A new relief will be provided to support investments in property improvements, 2023-2028 in the first instance. It is expected that this will include a 12 month exemption on an increase in the rateable value where a property is improved. However, the final detail of this is not known at this time and we will report this as soon as this is known.

There was a new exemption for eligible low carbon heat networks that are listed as separate properties on the rating list, to be available from 2023 to 2025. Unfortunately, again, the announcement was made without any of the detail being known and so, we will report the finer detail of this as soon as this is known.

8. Strategic Priorities

- 8.1 Both authorities look to protect those who may be experiencing financial hardship. The Revenues Team is mindful of the strategic priorities when engaging with business ratepayers as they look to recover the business rate.

9. Organisational Impacts

9.1 Finance

Local Authorities will be compensated in full for the costs of the new business rates reliefs announced as part of the March 2020 and March 2021 Budgets and in response to Covid-19.

Each local authority will need to take into consideration the implications arising for fire stations and hospitals when preparing their NNDR1 returns, as well as ATM's and GP surgeries (as reported to this Committee previously) 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.

9.2 Legal Implications including Procurement Rules

No direct financial implications arising from this report.

9.3 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.

10. Risk Implications

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

11. Recommendation

- 11.1 Members are requested to note this report.

Is this a key decision? No

Do the exempt information categories apply? No

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

How many appendices does the report contain? None

List of Background Papers: None

Lead Officer: Emma-Jane Brodrick, Recovery and NNDR/BID Team
Leader
Telephone: 01522 873598

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SUBJECT: WELFARE REFORM UPDATE

DIRECTORATE: CHIEF EXECUTIVE

LEAD OFFICER: REBECCA COX, WELFARE REFORM AND PROJECT LEAD

1. Purpose of Report

- 1.1 To provide Joint Committee with an update regarding various areas relating to the national welfare reform agenda, as well as current initiatives to support residents.

2. Executive Summary

- 2.1 This report provides Joint Committee with an update with regard to the national and local position of welfare reform/ other initiatives, with a specific focus on Universal Credit, Discretionary Housing Payments, Household Support Fund, Council Tax Energy Rebate, and Financial Inclusion matters.

3. Background

- 3.1 The national Welfare Reform agenda has had a significant impact on residents of Lincoln and North Kesteven since 2013 when certain changes were introduced – such as Removal of Spare Room Subsidy, and Benefit Cap – and has continued as further changes have been introduced, such as the ongoing rollout of Universal Credit. These changes have resulted in major changes to the operating of our shared service, to ensure a proactive and positive response to welfare reform and the impacts on residents.

4. Universal Credit (UC)

- 4.1 The latest national figures published by the Department for Work and Pensions (DWP) were released on 11th October 2022, with statistics relevant to the period up to August 2022:
- 5,660,944 households receiving UC (this is an increase from 5,541,902 as reported at the last meeting of this Committee).

Local authority statistics are also available:

- City of Lincoln – 10,760 (10,477 as at the last report).
 - North Kesteven – 6,321 (6,650 as at the last report).
- 4.2 On 25th April 2022, then Secretary of State for Work and Pensions Therese Coffey made a statement in the House of Lords ([Written statements - Written questions, answers and statements - UK Parliament](#)) regarding managed UC migration for working-age legacy benefits – with the aim of completing this migration by the end of 2024. Further information regarding the migration process has been published on GOV.UK ([Completing the move to Universal Credit - GOV.UK \(www.gov.uk\)](#)) and since then, an initial 500 cases in Bolton and Medway areas have been invited to migrate from legacy benefits to UC. Further sites have been announced over summer 2022, with 250 migration notices being issued in Truro, Falmouth, Harrow and Northumberland, as part of this UC ‘discovery phase’.

There is currently no further detail as to the rollout schedule for other areas of the country, - officers are in contact with DWP colleagues locally and nationally and will report back to this Committee with relevant updates at future meetings.

5. Discretionary Housing Payments (DHP)

5.1 City of Lincoln's DHP initial Government grant for 2022/23 is £129,643 and North Kesteven's £85,166. The recent mid-year additional DHP grant announcement has increased both amounts marginally, by £2,687 and £1,765 respectively – so 2022/23 DHP grants are now £132,330 (Lincoln) and £86,931 (North Kesteven).

5.2 The table below breaks down the number of DHP applications received and determined in Quarter 2 2022/23.

DHP Applications – Quarter 2 2022/23	City of Lincoln	North Kesteven
Total number awarded	203 <i>(Quarter 2 2021/22 = 495)</i>	152 <i>(Quarter 2 2021/22 = 278)</i>
No. awarded for Housing Benefit	74 <i>(Quarter 2 2021/22 = 284)</i>	60 <i>(Quarter 2 2021/22 = 134)</i>
No. awarded for Universal Credit	129 <i>(Quarter 2 2021/22 = 211)</i>	92 <i>(Quarter 2 2021/22 = 144)</i>
Average DHP award	£413.23 <i>(Quarter 2 2021/22 = £325.16)</i>	£404.70 <i>(Quarter 2 2021/22 = £390.62)</i>

5.3 The table below shows DHP spend for 2022/23 up to the end of Quarter 2.

	Total funding = Central Government DHP Grant 2022/23	DHP net spend as at 30th Sept 2022	DHP committed as at 30th Sept 2022	DHP total spend as at 30th Sept 2022	% Grant spent
City of Lincoln	£132,330	£47,546	£36,429	£83,975	63.46%
North Kesteven	£86,931	£35,556	£25,958	£61,514	70.76%

5.4 Overall DHP funding for 2022/23 has been cut nationally from £140m to £100m. Consequently, grants for City of Lincoln and North Kesteven have also been reduced by more than 29% each. The table below shows the 2022/23 government grants, - also, for reference/information – DHP grants going back to 2012/13 (inclusive).

	City of Lincoln Council Central Government DHP Grant	North Kesteven Central Government DHP Grant
2022/23	£132,330	£86,931
2021/22	£186,707	£122,652
2020/21	£250,113	£172,612
2019/20	£178,674	£113,943
2018/19	£208,624	£126,693
2017/18	£242,505	£140,972
2016/17	£173,675	£107,514
2015/16	£139,678	£99,977
2014/15	£194,308	£107,365
2013/14	£199,741	£98,229
2012/13	£98,865	£42,589

- 5.5 In 2021/22, Government DHP grants needed to be supplemented for both authorities – through Councils’ own funds, to keep paying eligible DHP claims. Longer-term this is not sustainable, therefore much consideration has been undertaken in advance of 2022/23 in terms of how the reduced grant can help to assist those most in need of help with their housing costs.

DHP has become a longer-term form of help for some residents as their financial and housing situation each year has been as such to determine they remain entitled to DHP. However, DHP is generally only meant to be a short-term form of financial assistance.

In 2022/23, focus is now more towards shorter-term assistance through DHP, with availability and provision of appropriate debt/benefits advice and tenancy/housing options support for residents. Officers continue to monitor impacts and spend closely.

6. Household Support Fund

- 6.1 £421 million was made available in 2021/22 England to support those most in need over the winter period. This funding covered the period 6th October 2021 to 31st March 2022. £5,464,685.20 was awarded to Lincolnshire County Council under Section 31 of the Local Government Act 2001, to administer the scheme and provide assistance to households most in need.

The funding was primarily to be used to support households in the most need with food, energy and water bills. It could also be used to support households with wider essential costs. At least 50% of funding must have been spent on families with children.

A Lincolnshire Districts’ scheme was live from 1st December 2021 to the end March 2022. Our Revenues and Benefits Shared Service worked with a range of other organisations making referrals, delivering these Household Support Fund payments for City of Lincoln and North Kesteven.

For the months of December 2021 to March 2022, the following awards were made:

City of Lincoln

Category	Food	Energy	Essentials linked to Energy & Water	Wider Essentials	
Number of families without children	628	401	39	223	
Number of families with children	953	606	84	532	
Total Amount of Award	£241,900	£97,742	£12,400	£75,500	Total Paid £427,542

North Kesteven

Category	Food	Energy	Essentials linked to Energy & Water	Wider Essentials	
Number of families without children	388	384	33	173	
Number of families with children	578	438	58	173	
Total Amount of Award	£146,000	£81,382	£9,100	£34,600	Total Paid £271,082

- 6.2 As part of the Chancellor of the Exchequer's Spring Statement in March 2022, a second Household Support Fund was announced. Detail was subsequently provided in April 2022, with an equivalent amount of £5.4 million being allocated to Lincolnshire County Council again. Fund criteria this time also included a new requirement for at least 33.33% of funding to be allocated to those of pension age. The tables below show how these funds were allocated for this second round of Household Support Fund.

City of Lincoln

Category	Food	
Number of families without children	301	
Number of families with children	424	
Households with Pensioners	2,077	
Total Amount of Award	£318,570	Total Paid £318,570

North Kesteven

Category	Food/Energy	
Number of families without children	83	
Number of families with children	270	
Households with Pensioners	2,290	
Total Amount of Award	£300,479	Total Paid £300,479

- 6.3 In May 2022, the Chancellor of the Exchequer announced that there would be a third round of the Household Support Fund to cover the period from October 2022 to March 2023. Guidance and funding details were made available during August and September 2022.

Lincolnshire has been allocated £5.46m for this third round of the Household Support Fund. This time, the government has not ringfenced any of this funding for particular groups of people. However, local authorities are asked to give particular consideration to groups who may not have benefitted from any of the recent cost of living support.

On this basis, Lincolnshire County Council is currently working with district councils to identify and agree the most appropriate methods for distributing this grant funding, as there is also a requirement to provide access to the funding via an application process. Applications for support are not being invited until a process can be put in place as other organisations may be best placed to provide this on behalf of the Councils. Further details on how the funding will be targeted and how people can apply will be shared once available.

7. Council Tax Energy Rebate

- 7.1 On 3rd February 2022, Central Government announced a package of support known as the Energy Bills Rebate to help households with rising energy bills, worth £9.1 billion in 2022-23. This included:

- A £150 non-repayable rebate for households in England in Council Tax bands A to D, known as the Council Tax Rebate;
- £144 million of discretionary funding for billing authorities to support households who are in need but are not eligible for the Council Tax Rebate, known as the Discretionary Fund.

- 7.2 Funding was announced, as follows:

City of Lincoln:

- Non-Discretionary Scheme (i.e., £150 to eligible Council Tax Band properties): £6,103,200;
- Discretionary Scheme: £196,950.

North Kesteven:

- Non-Discretionary Scheme (i.e., £150 to eligible Council Tax Band properties): £6,747,150;
- Discretionary Scheme: £121,800.

7.3 With certain specified exceptions (for example, empty properties), households in Council Tax Bands A-D are entitled to one payment of £150.

7.4 Payments were, as far as possible, made automatically for Council Taxpayers who pay by Direct Debit, as current bank details were held for these residents. Following necessary ICT releases being made available then tested, payments started to be made in week-commencing 25th April 2022 by both local authorities. Where the Council Taxpayer did not pay by Direct Debit, officers contacted customers to obtain the relevant details.

Due diligence is in place to check bank account arrangements, using such systems such as Spotlight (which has also been used for business grants).

All reasonable steps were taken to obtain bank account details for all customers who are eligible under this scheme. However, where it has not been possible to obtain bank details, the Councils are paying the £150 rebate onto the person's Council Tax account.

All payments under the mandatory scheme had to be made by 30th September 2022.

As at 30th September 2022, the following mandatory scheme payments had been made:

Lincoln

Direct Debit	24,151
Non Direct Debit	8,032
Paid to Council Tax account	7,362
Total	39,545

North Kesteven

Direct Debit	34,731
Non Direct Debit	5,403
Paid to Council Tax account	4,886
Total	45,020

7.5 In Lincoln, 44,617 properties are in Bands A-D – equivalent to 95.7% of the total number of domestic properties in the City. Statistics available at the beginning of this financial year showed that 54.4% of Bands A-D households were paying Council Tax by Direct Debit, and 65.9% of Band E-H households.

In North Kesteven, 47,453 properties are in Bands A-D – equivalent to 89.3% of the total number of domestic properties in the District. Statistics available at the beginning of this financial year showed that 72.6% of Bands A-D households were paying Council Tax by Direct Debit, and 87.2% of Band E-H households.

- 7.6 The shared service's Welfare Reform Support Team has provided a key role in the Council Tax Energy Rebate project, with key statistics regarding the work they have undertaken in the tables below:

Wave of letters issued (phases)	1	2	3	4	Total
Number of customers assisted with online claims	26	41	34	62	163
Number of General Enquiries					319

City of Lincoln Spotlight Checks (*assurance of claims*)

July	Total
Claims checked against existing records & passed for payment	1,898
Total claims held back for further checks	41 – now paid direct to Council Tax accounts

North Kesteven Spotlight Checks (*assurance of claims*)

July	Total
Claims checked against existing records & passed for payment	1,198
Total claims held back for further checks	13 – now paid to Council Tax accounts

The statistics above do not include other contacts made in respect of the Council Tax energy Rebate, with Revenues and Customer Services teams taking substantial numbers of calls.

- 7.7 As mentioned in paragraphs 7.1 and 7.2 (above), Government has also provided funding for local authorities to operate a discretionary fund for households in need who would not otherwise be eligible. This could include, for example, individuals who live in properties valued in Council Tax bands E to H.

All Discretionary Fund payments must be made by 30th November 2022.

Details of the City of Lincoln Council and North Kesteven District Council schemes, is as below:

The relevant date for this Scheme is 1st April 2022, and;

- *This must have been your sole or main residence on 1st April 2022*
- *The property must have been occupied – second homes and empty properties are ineligible*
- *You must not have received, or been eligible for, a payment under the Mandatory Scheme.*
- *The property must be a chargeable dwelling, or exempt under classes N,S,U or W of the Council Tax (Exempt Dwellings Order)*

We will make one payment of £150.00 to the household. A household is a person or persons who are in occupation of the property as their sole or main residence.

We have identified the following customers as a priority for funding:

1. *Customers in bands E-H who are in receipt of Council Tax Support*
2. *Customers in bands F-H where their band has been reduced under the Disabled Band Scheme*
3. *Customers in Bands E-H where all occupants are under 18*
4. *Customers in Bands E-H where either an occupier or all occupiers are classified as Severely Mentally Impaired for Council Tax purposes*
5. *Customers occupying properties on 1st April 2022 with a provisional Council Tax band – their assessed band must be A-D and received by the Council before 30th November 2022*
6. *Customers in bands A-D where the Council Tax is in the name of the Landlord and the tenant pays the energy bills*
7. *Customers in Bands E-H who can evidence that they have Exceptional Financial Hardship and that their energy bills are a contributory factor*
8. *Customers in Bands E-H where the Council Tax is in the name of the Landlord and the tenant pays the energy bills can apply under (6) above. This includes properties occupied by students if the student can evidence that they pay the energy bills*

For customers in categories 1-4, we will pay these immediately, or as soon as possible if they pay by Direct Debit. Otherwise, we will write to them for bank details. They will be given an access key which must be used within 30 days. After the access key expires, we will take steps to add the Energy Rebate to the Council Tax account as soon as possible.

For customers in category 5 – you will be considered at the end of the scheme but before categories 6,7 and 8. We will write to category 5 customers with an access key which must

be used within 30 days. After the access key expires, we will take steps to add the Energy Rebate to the Council Tax account as soon as possible.

For customers in category 6, as you are not liable for Council Tax, we will write to 'the Occupier'. We will assume an application is made on behalf of the household and will not enter into disputes between tenants about who should receive the payment.

You will have to evidence that you were in occupation of the property on 1st April 2022 and that the energy bills were in your name.

For customers in categories 7 and 8, these will be by an 'open application' system as we are unable to identify customers in these categories from our Council Tax systems. Please watch our websites and social media for the application pages.

Categories 5-8 will be awarded, where possible, after the closing date of the scheme.

- 7.8 An update regarding Discretionary Fund payments, is as below. A verbal update will also be provided to Joint Committee on 24th November 2022.

Lincoln

Direct Debit	15
Non Direct Debit	10
Paid to Council Tax account	None, as yet

NKDC

Direct Debit	63
Non Direct Debit	27
Paid to Council Tax account	None, as yet

8. Financial Inclusion

- 8.1 Financial inclusion continues to be a key objective and factor in many areas of LiNK's work. The Lincolnshire Financial Inclusion Partnership (FIP) is currently chaired by the Assistant Director Shared Revenues and Benefits for North Kesteven District Council and City of Lincoln Council, - which brings together organisations and partners to promote and raise the profile of financial inclusion across the county. FIP aims to ensure that everyone has the capability and opportunity to access appropriate financial services and products needed to participate fully in society.

FIP works to develop, implement and, when available, gain funding for positive solutions to improve financial inclusion for all people within Lincolnshire. The FIP also provides a forum for sharing good practice and information.

In terms of scope of activity, FIP works in partnership to coordinate the discussion, development and delivery of services and identify issues connected to the alleviation of financial exclusion in Lincolnshire. Areas of activity include but are not limited to:

- Banking services;
- Insurance and savings;

- Financial capability;
- Affordable and responsible credit;
- Debt advice and emergency help;
- Advice and support to access welfare benefits and entitlements.

FIP is currently further developing an action plan in place relating to financial inclusion for the 'Cost of Living Support' for Lincolnshire, which is managed and monitored through quarterly meetings of the FIP Steering Group and full FIP Group.

In terms of the well-documented national cost of living pressures, both our partner Councils have launched and are continuing to develop web pages dedicated to initiatives to try and assist our residents with cost of living support:

- [Cost of Living Support – City of Lincoln Council](#)
- [Cost of Living Support | North Kesteven District Council \(n-kesteven.gov.uk\)](#)

9. Strategic Priorities

9.1 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."

9.2 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, Employment, Skills and Partnership Working are all key priorities for the shared service.

10. Organisational Impacts

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

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

11. Risk Implications

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

12. Recommendation

12.1 Shared Revenues and Benefits Joint Committee notes this report, also that a further update will be presented at the next meeting of this Committee.

Key Decision	No
Do the Exempt Information Categories Apply	No
Call In and Urgency: Is the decision one to which Rule 15 of the Scrutiny Procedure Rules apply?	No
Does the report contain Appendices?	No
If Yes, how many Appendices?	None
List of Background Papers:	No
Lead Officer:	Rebecca Cox, Welfare Reform and Project Lead, Welfare.Reform@lincoln.gov.uk

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