



SHARED REVENUES AND BENEFITS JOINT COMMITTEE

**Wednesday, 26 February
2025**

2.00 pm

**NKDC Offices, Council
Offices, Sleaford**

Membership:	Councillors Mary Green (North Kesteven District Council) (Chair), Naomi Tweddle (City of Lincoln Council), Sally Tarry (North Kesteven District Council) and Vacancy (City of Lincoln Council)
Substitute members:	Councillors Donald Nannestad, Rebecca Longbottom and Councillor Mark Smith (North Kesteven District Council)
Officers attending:	Democratic Services (City of Lincoln Council), Jaclyn Gibson (City of Lincoln Council), Richard Hunt (North Kesteven District Council), Tracey Parker (City of Lincoln 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 Ali Hewson (Senior Democratic Services Officer) on 01522 873372 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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You are asked to resolve that the press and public be excluded from the meeting during the consideration of the following items because it is likely that if members of the press or public were present, there would be disclosure to them of 'exempt information'.

In accordance with the Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012, notice is hereby given of items which will be considered in private, for which either 28 days' notice has been given or approval has been granted by the appropriate person specified in the Regulations. For further details please visit our website at <http://www.lincoln.gov.uk> or contact Democratic Services at City Hall, Beaumont Fee, Lincoln.

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

SECTION B

10. Revenues and Benefits Staffing Structure - Proposed Changes	79 - 82
[Exempt Para's 1, 2]	

Details of Next Meeting: Thursday, 29 May 2025 (2.00 pm) in Committee Room 1, City Hall

Present: Councillor Sally Tarry (*in the Chair*),
Councillor Donald Nannestad and Councillor Sue Burke

Apologies for Absence: Councillor Mary Green and Councillor Naomi Tweddle

44. Appointment of Chair

RESOLVED that Councillor Sally Tarry be appointed as Chair for this meeting in the absence of Councillor Mary Green.

45. Confirmation of Minutes - 19 September 2024

RESOLVED that the minutes of the meeting held on 19 September 2024 be confirmed and signed by the Chair as a true record, subject to the following typographical amendment to Page 13, Minute Number 43, 'Cost of Living Support' to read as follows:

On 2 September 2024, the Government announced an extension to the Household Support scheme. Department for Work and Pensions (DWP) stated there would be an extension to the Household Support Fund, for the next six months – i.e. 1 October 2024 to 31 March 2025.

46. Declarations of Interest

No declarations of interest were received.

47. 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.

Decision

That the report be noted, with an update to be presented to the next meeting of the Committee on 26 February 2025.

Alternative Options Considered and Rejected

None.

Reason for Decision

The report provided an update on Revenues and Benefits performance in respect of Quarter 2 for the financial year 2024/25.

The Revenues and Benefits Shared Service had now been in operation for thirteen years forming on 1 June 2011, and performance had largely been maintained and improved whilst it continued 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 global pandemic and then cost of living challenges had understandably impacted on some areas of performance and these impacts were likely to continue for some time

In respect of Council Tax, up to the end of Quarter 2 2024/25, in-year collection for Lincoln was down by 0.20% and North Kesteven down by 0.36% respectively. At the end of November 2024, (comparing to end November 2023), all Lincolnshire Districts' Council Tax and Business Rates in-year collections were down. The figures would be circulated to members of Shared Revenues and Benefits Joint Committee after this meeting.

At this early stage in the financial year, neither rate was a cause for concern, although, as previously flagged to this Committee, Council Tax collection was generally lower at both regional and national levels - seeming to indicate that some tax payers were struggling to pay their bills as a consequence of cost of living pressures.

In terms of the national context, the latest figures for annual Council Tax in-year collection outturns 2023/24 saw City of Lincoln Council at 246th (2022/23- 240th) and North Kesteven 20th (2022/23- 9th) out of 296 local authorities of those whose performance was reported. Out of the seven Lincolnshire Districts, for 2023/24 City of Lincoln and North Kesteven achieved 6th and 1st highest collections, respectively.

In respect of Business Rates, up to the end of Quarter 2 2024/25 compared to the same point in 2023/24, in-year collection was up by 1.44% for Lincoln; North Kesteven down by 0.42% and West Lindsey down by 1.32%.

In terms of the national context, the latest available figures were for annual Business Rates in-year collection outturns 2023/24. City of Lincoln Council's in-year collection was 96th (2022/23 22nd), North Kesteven 39th (2022/23 14th) and West Lindsey 95th (2022/23 162nd) out of 296 local authorities whose performance was reported. Out of the seven Lincolnshire Districts, for 2023/24, City of Lincoln, North Kesteven and West Lindsey achieved 4th, 2nd and 3rd highest collections, respectively.

There were no major concerns with in-year collection at this early stage of the year. It should also be noted that collection had been 'skewed' somewhat in recent financial years due to varying criteria/awards of the Expanded Retail Discount (ERD).

The number of outstanding Revenues Customers at the end of Quarter 2 2024/25 was 3,365 (split Lincoln 2,317, North Kesteven 1,048) – this compared to 1,376 split Lincoln 688, North Kesteven 688) at Quarter 2 2023/24. There had been, and continued to be, significant demands on the team plus recruitment having only just taken place in respect of vacant positions. It should also be noted that from 2024/25 Revenues items outstanding also included those from the Citizens Access Revenues self-serve portal, so there would effectively be a new 'baseline' for this measure of performance. Officers could report that direction of travel since the end of September 2024 had been positive, but challenging.

To give some context as to the workload of the Revenues Team, in Quarter 2 2024/25 10,643 items of post were received, 7,683 telephone calls taken, and 6,417 e-mails received.

As at the end of Quarter 2 2024/25, in period collection of Housing Benefit overpayments stood at City of Lincoln 127.16%, and North Kesteven 83.87%.

Outstanding Housing Benefit overpayments debt also continued to decrease overall. As at the end of Quarter 2 2024/25: at £1,918,146 for City of Lincoln and £1,167,258 for North Kesteven.

As at the end of Quarter 2 2024/25, there were 2,554 Benefits customers outstanding and awaiting assessment (split Lincoln 1,670, North Kesteven 884). This figure was higher than that at the same point last year (1,697 Benefits customers outstanding and awaiting assessment (split Lincoln 1,156, North Kesteven 540)). Demands on the team continued to be high, as well as there being a number of unforeseen staffing absences. However, direction of travel was positive – the outstanding figure had reduced by 2,354 from the end of Quarter 1 2024/25 to the end of Quarter 2 2024/25. As of today, 5 December 2024, there were 1,145 Benefits customers outstanding for Lincoln and 493 for North Kesteven.

There continued to be a significant demand on the Benefits Team, particularly in relation to (but not exclusively) Universal Credit - related information which impacted on Housing Benefit and Council Tax Support claims. At the same time, Benefits Officers were also working on other schemes, such as Discretionary Housing Payments, and Household Support Fund.

Direction of travel was positive at the time of writing this report, with overall outstanding work reducing to 2,842 (split Lincoln 1,936, North Kesteven 906) by 5 September 2024.

Despite the significant demands on the Benefits Team, officers continued to turn around claims and reported changes of circumstance promptly, and accurately. As at the end of Quarter 2 2024/25 City of Lincoln turned around new benefits claims in 13.78 days and North Kesteven in 17.46 days respectively. Changes of circumstances notifications were dealt with by City of Lincoln in 5.18 days and 6.93 days for North Kesteven respectively. As of today, 5 December 2024, figures for new benefits claims stood at approximately 13 days for Lincoln and 16 days for North Kesteven.

To give this position some context, the latest national data available showed that in Quarter 1 2024/25 New Claims were processed in an average of 21 days by Councils, with Changes of Circumstance being processed in an average of 8 calendar days.

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 2024/25:

- City of Lincoln: 95.13% (684 out of 719 checked),
- North Kesteven: 97.95% (525 out of 536 checked).

It should be noted that these checks were in addition to those carried out through the checks required to be carried out under the requirements of the annual Housing Benefit Subsidy claims.

It should be noted that these checks were in addition to those carried out under the requirements of the annual Housing Benefit Subsidy claims.

The table at paragraph 6.1 of the officer's report showed the invaluable support provided by the Welfare Team to the residents of Lincoln and North Kesteven in Quarter 2 2024/25.

Outcomes and demands had generally increased throughout the team, for both partner local authorities. There were a number of key reasons why the levels of Welfare/Money advice in Lincoln was higher than in North Kesteven, including:

- Differences in demographics;
- 'Customer journey' different at each Council;
- Significant number of foodbank vouchers issued at Lincoln compared to North Kesteven.

Members offered their thanks to all members of staff in recognition of performance achievements within the Revenues and Benefits Shared Service, particularly with added pressures.

48. Revenues and Benefits - Financial Monitoring Quarter 2 2024/25

Purpose of Report

To present to Members the first quarter's (ending 30 September 2024) performance for the Revenues and Benefits Shared Service for 2024/25, as detailed at Appendix 1 to the report.

Decision

That the actual position at Quarter 2 as detailed within the report be noted.

Alternation Options Considered and Rejected

None.

Reason for Decision

The forecast outturn for 2024/25 predicted there would be an overspend against the approved budget of £29,390, as set out in Appendix 2.

The current Medium Term Financial Strategy (MTFS) assumptions reflected a pay award of 3% in 2024/25, however the nationally agreed pay award was in excess of this, and whilst the offer had since been accepted by the Trade Unions it was not paid until November 2024, as such an estimate of the impact had been calculated at £41,180, split between each authority as follows; City of Lincoln £21,640 and North Kesteven £19,540

The approved budget for 2024/25 was agreed by the Shared Revenues and Benefits Joint Committee on 22 February 2024, which set a budget of £3,075,650 for the service.

At Quarter 1 the budget was increased to reflect New Burdens grants totalling £27,480, with no further changes at quarter two.

It should be noted that through Household Support Fund wave 5 (HSF5) 2024/25, the following internal administrative costs to the Revenues and Benefits Shared Service have been claimed for, to be paid by Lincolnshire County Council (with national funding for HSF5 coming from Department for Work and Pensions); City of Lincoln £18,618, North Kesteven £19,175. These amounts would however not come into the Revenues and Benefits shared service budget, and stay in the individual local authorities' budgets. Also, it was likely that internal administrative costs would also be claimed through Household Support Fund wave 6 (HSF6), in respect of 2024/25.

Financial performance as at the second quarter of 2024/25 as detailed in Appendix 1 to this report resulted in an overspend against the approved budget of £1,837, including the nationally agreed pay award.

The main forecast year-end variations against the approved budget for 2024/25 were noted within the table at paragraph 4.3 of the officer's report.

49. 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. The report was not intended to include non-domestic rate performance matters, as this was covered within the Performance Update reported to Joint Committee today.

Decision

That the content of the report be noted.

Alternative Options Considered and Rejected

None.

Reason for Decision

The report included some of the changes announced as a result of the Government's financial support provided to businesses in the form of NDR relief, as well as forthcoming changes to the NDR system.

The following updates were noted:

NDR Changes and Significant Reliefs/Discounts

At the Autumn Statement on 30 October 2024, the Chancellor announced that the Government would continue to provide a package of NDR measures to support businesses in England.

- The retail, hospitality and leisure relief (RHL) would continue for 2025/26 at 40% up to £110,000 per business. Although this relief was to continue, the reduction from 75% to 40% would be significant for a lot of businesses.
- The multipliers were announced for 2025/26 – the small business multiplier would be frozen at 49.9p again. The standard multiplier would be updated by the September 2024 CPI rate to 55.5p (2024/25 54.6p)

- Going forward from 2026/27 the Government intended to introduce two permanently lower multipliers for retail, hospitality and leisure properties. This would be paid for by a higher multiplier for properties with a rateable value (RV) of above £500,000. This meant that overall, there would be 5 different multipliers depending on the rateable value of the hereditament and the activities carried out at the hereditament. The details of these multipliers were not expected to be announced until the 2025 budget.
- Private schools were to lose their mandatory charity relief (80%) with effect from 1st April 2025, subject to Parliamentary process. Private schools which were 'wholly or mainly' concerned with providing full time education to pupils with an Education, Health and Care plan would remain eligible for the relief.

Retail, Hospitality and Leisure Relief

Eligibility criteria for the Retail, Hospitality and Leisure Relief was set out by the Department for Levelling Up, Housing and Communities (DLUHC), now called Ministry of Housing, Communities and Local Government (MHCLG) and issued to Local Authorities on 20 December 2021. No changes were made to the qualifying criteria for the year 2024/25.

This relief had been extended for the year 2025/26 –whether there were any changes to the currently eligibility was pending the details being released by Government.

This was expected to end on 31 March 2026, with the introduction of the Retail, Hospitality and Leisure (RHL) multipliers.

The table at paragraph 4.5 of the officer's report reflected the significant reduction in the amounts awarded in the last three years (previously known as the Expanded Retail Discount (ERD) scheme), with an estimate on the award to be granted in 2024/25.

Multipliers from 2026

The most significant announcement for NDR in the budget was the announcement of alternative multipliers for qualifying properties from 1 April 2026.

The full details of this were not yet known as this would require changes to the legislation and more information was expected to be released as the legislation was developed.

Like most current reliefs, the RHL was currently delivered using discretionary powers found in Section 47 of the Local Government Finance Act 1988. In order to provide more certainty, the Government wanted to make the RHL a permanent feature of the NDR system and to level up NDR between online retailers and the High Street – the changes to the multipliers may go some way to doing this. Once this became part of the way the liability was calculated, it would no longer be a 'discretionary relief' under Section 47.

The five multipliers for 2026 were expected to be–

- Standard multiplier
- Small business multiplier

- Standard multiplier RHL
- Small business multiplier RHL
- Premium multiplier.

Any property with an Rateable Value in excess of £500,000 would have their rates calculated based on the premium multiplier, although properties in the RHL sector were expected to be based on either the Standard RHL or the Small business RHL. All other properties would therefore be calculated on either the standard or the small business multiplier as they were now.

Significant changes would need to be made to the current software in order for officers to be able to override the standard and small business multiplier in favour of the RHL where the activities at the property met the RHL eligibility.

Transforming NDR – Information taken from CIPFA

This paper was published by the Treasury as part of the Budget papers. The Government wanted to “create a fairer NDR system that protects the high street, supports investment, and is fit for the 21st century”.

The first step was the introduction of lower multipliers for retail, hospitality and leisure from 2026-27.

The paper invited business and other stakeholders to discuss how the government could deliver a transformed system.

The impact on the local government funding system would be considered in the review of NDR which the paper acknowledged was an important source of revenue for local government. The Government wanted to ensure that local government funding was not affected by these tax reforms.

The temporary RHL reliefs had meant uncertainty for businesses. The Government were looking to bring in more certainty by introducing a permanent reduction for retail properties with the introduction of the additional multipliers.

Other areas of reform included looking at the effectiveness of Improvement Relief, the loss of small business relief when taking on a second property, cliff edges in the system and empty property relief.

50. Cost of Living Support

Purpose of Report

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

Decision

That the content of the report be noted, and a further update be presented at the next meeting of this Committee.

Alternative Options Considered and Rejected

None.

Reason for Decision

The report provided Shared Revenues and Benefits 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, and Financial Inclusion matters.

The national Welfare Reform agenda had impacted significantly 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 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 operating of our shared service, to ensure a proactive and positive response to welfare reform and the impacts on residents.

The Covid-19 pandemic and cost of living related matters had caused significant challenges to households locally and nationally. The Revenues and Benefits Shared Service played a lead and key role in developing deliverable schemes to help mitigate some of the impacts of cost-of-living challenges. Some of these schemes were directly delivered by this Service, some in partnership with other teams within the Councils, also with organisations such as those in the voluntary sector.

Universal Credit (UC)

The latest national figures published by the Department for Work and Pensions (DWP) were released on 12 November 2024, with statistics relevant to the period up to September 2024:

- 7,078,771 households receiving UC (an increase from 6,757,693 as reported at the last meeting of this Committee).

Local authority statistics:

- City of Lincoln – 13,142 (12,900 as at the last report).
- North Kesteven – 8,475 (8,172 as at the last report).

On 25 April 2022, the Secretary of State for Work and Pensions 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. A ‘Discovery Phase’ of migration had been taking place, with a number of areas around the country (not Lincolnshire) with a relatively small number of UC cases.

DWP released information to state those in receipt of Tax Credits would be asked to apply for UC by the end of 2024 ([Tax credits are ending - Understanding Universal Credit](#)). DWP also announced, through the Autumn Statement 2022, that the managed migration of Employment and Support Allowance (ESA) cases had been delayed to 2028/29. A further announcement was made on 19 April 2024 with plans to bring forward the managed migration of ESA cases. Notifications for this group commenced in September 2024.

DWP issued a letter to local authorities on 12 November 2024, which stated the aim of issuing the last UC migration notices in early December 2025, so that all in scope customers could be moved to UC and close legacy benefits (where appropriate) by the end of March 2026.

There had been numerous changes to the UC rollout/ migration timeline over the last decade, and the latest stated aimed timeline could be subject to change.

Discretionary Housing Payments (DHP)

On 13 March 2024, DWP announced DHP government grants for 2024/25. For City of Lincoln and North Kesteven, these were exactly the same amounts as for 2023/24 at £132,330 for City of Lincoln and £86,931 for North Kesteven respectively.

The table at paragraph 5.2 of the report broke down the number of DHP applications received and determined in Quarter 2 2024/25.

Local Housing Allowance (LHA) rates increased from 2024/25 ([Local Housing Allowance \(LHA\) rates applicable from April 2024 to March 2025 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/local-housing-allowance-lha-rates-applicable-from-april-2024-to-march-2025)), having previously been 'frozen' for several years. Increased LHA rates may help affordability of rents for some private sector (and some social sector) tenants.

Household Support Fund

The report gave an update on the current position in relation to Household Support Fund wave 5 ('HSF5'), as well as the current wave of Household Support Fund – i.e. wave 6 ('HSF6').

Household Support Fund wave 5 (HSF5)

HSF5 covered the period 1 April to 30 September 2024. Allocated (from DWP, then Lincolnshire County Council) shares of HSF5 for our shared service local authorities, were:

- City of Lincoln: £252,352.96
- North Kesteven: £173,492.66.

Working hard as a shared service, and with a range of fantastic, trusted partner organisations, distributing HSF5 to those in need of assistance with support for food, fuel and wider essentials, the monies were distributed (the remaining funding was, in line with scheme guidelines, allocated and distributed with reasonable administrative expenses amongst delivery partners, as appropriate)

Extension of Household Support Fund wave 6 (HSF6)

On 2 September 2024, the Government announced an extension to the Household Support scheme. Department for Work and Pensions (DWP) stated there would be an extension to the Household Support Fund, for the next six months – i.e. 1 October 2024 to 31 March 2025.

Lincolnshire County Council had now received an allocation of HSF6 from DWP for Lincolnshire.

Indicative allocations of HSF6 had now been made by Lincolnshire County, and had been accepted by our shared service local authorities, as below:

- City of Lincoln Council: £296,862
- North Kesteven District Council: £204,093.

Officers have been proactive in preparing for delivery of the HSF6 schemes in our districts, we had used approximately half the allocation due to at the time of year, cold weather etc, but would try to make it last.

Winter Fuel Payments and Pension Credit

On 29 July 2024, the Chancellor announced that Winter Fuel Payments would become means-tested from 2024/25. Eligibility information had subsequently been made available on GOV.UK ([Winter Fuel Payment: Eligibility - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/winter-fuel-payment-eligibility)), as shown in paragraph 7.2 (of the officer's report).

Lincolnshire Financial Inclusion Partnership (see Section 9 of this report) had already planned a countywide Pension Credit take-up campaign in Autumn 2024, - this announcement had brought forward this activity, and communications and take-up activities were now taking place to encourage and assist residents in claiming Pension Credit as soon possible. A national Pension Credit Week of Action also took place in week-commencing 9 September 2024 (["You could get Pension Credit" – Week of Action to drive take up - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/pension-credit-week-of-action)).

In the Chancellor's statement on 29 July 2024, the potential of Housing Benefit and Pension Credit being 'merged' was mentioned. Any merger (whether this be into Housing Benefit, or into Pension Credit), would be likely to take several years. Officers were working as part of a small working group with national DWP as to what this closer working might mean and how it could best be delivered.

Financial Inclusion

Financial inclusion continued to be a key objective and factor in many areas of LiNK's work. The Lincolnshire Financial Inclusion Partnership (LFIP) was currently chaired by the Assistant Director 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.

Three key areas of high-profile engagement by LFIP in 2024/25, were:

- A co-ordinated countywide approach to Pension Credit take-up activity;
- Co-ordination of 'Talk Money Week' activities in Lincolnshire during November 2024: [Talk Money Week \(moneyhelper.org.uk\)](https://moneyhelper.org.uk) ;
- A conference to be held on 27 February 2025, at The Storehouse in Skegness ([HOME | The Storehouse](https://www.home-together.co.uk/the-storehouse)), to follow-up from the highly successful conferences held at the Jakemans Community Stadium in Boston in February 2023, and Jubilee Church Life Centre in Grantham in February 2024.

Representatives of LFIP also presented a well-received session at the Lincolnshire Suicide Prevention Conference held at Bishop Grosseteste

A number of announcements as part of the Chancellor's Autumn Budget on 30 October 2024 impacted on benefits and cost of living support, with highlights being:

- *The settlement provides £1 billion in 2025-26 to extend the Household Support Fund in England and Discretionary Housing Payments in England and Wales. Local authorities will use this funding to support households facing the greatest hardship.*
- *The government is also helping low-income households on Universal Credit (UC) by creating a new Fair Repayment Rate. This will cap UC repayments at 15% of the standard allowance, benefiting 1.2 million households by allowing them to keep more of their UC award each month.*
- *The settlement also allocates additional funding to increase the take up of Pension Credit and support work to allow the administration of Pension Credit and Housing Benefit to be brought together for new claimants from 2026.*

University in Lincoln, on 4 September 2024, in respect of the links between Money and Mental Wellbeing.

In terms of the well-documented ongoing national cost of living pressures, both our partner Councils continued to review and update 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 \(n-kesteven.gov.uk\)](#) .

City of Lincoln Council approved funding for some cost of living projects through the UK Shared Prosperity Fund, for 2024/25, and this work continued to deliver effective initiatives working with a range of partners.

Autumn Budget 2024

Following the Autumn Budget, The Secretary of State for Work and Pensions confirmed in a written statement to Parliament:

- *I have concluded my statutory annual review of state pension and benefit rates under the Social Security Administration Act 1992. The new rates will apply in the tax year 2025/26 and will mainly come into effect from 7 April 2025.*
- *I am pleased to announce that the basic and new state pensions, and the standard minimum guarantee in pension credit, will be increased by 4.1%, in line with the increase in average weekly earnings in the year to May-July 2024. Other state pension and benefit rates covered by my statutory review will be increased by 1.7%, in line with the increase in the consumer prices index in the year to September 2024. This includes universal credit and other benefits and statutory payments linked to participation in the labour market; and additional state pension and pension credit elements other than the standard minimum guarantee.*
- *Although not covered by my statutory review of state pension and benefit rates, I can also inform the House that local housing allowance rates for 2025/26 will be maintained at the 2024/25 levels, following their increase in April 2024; and that the benefit cap has not been reviewed for 2025/26 and will also be maintained at the 2024/25 levels.*

Officers would continue to keep abreast of the detail relating to these announcements, proactively responding as appropriate.

Members thanked the whole Shared Revenues and Benefits Team for all their hard work in supporting vulnerable members of the public. It was emphasised the vital importance of partnership working both now and into the future.

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 an update on Revenues and Benefits performance, in respect of Quarter 3 2024/25.
- 2.2 The Revenues and Benefits Shared Service has now been in operation for almost fourteen 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 then cost of living challenges have understandably impacted on some areas of performance, - these impacts are likely to continue for some time.

3. Background

- 3.1 At the 5th December 2024 meeting of this Committee, a report was presented detailing Revenues and Benefits performance in respect of Quarter 2 2024/25.
- 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 3 2024/25, in-year collection for Lincoln is down by 0.09% and North Kesteven down by 0.65%. As previously flagged to this committee, Council Tax collection is generally lower at both regional and national levels – seeming to indicate that some taxpayers are struggling to pay their bills as a consequence of cost of living pressures. Officers will continue to proactively recover Council Tax during Quarter 4 2024/25 whilst understanding the importance of welfare and avoiding undue financial hardship for taxpayers.

Description		End December 2024	Compared to end December 2023
Council Tax Collection	City of Lincoln	76.03%	Down by 0.09%
Council Tax Collection	North Kesteven	83.29%	Down by 0.65%
Council Tax Net liability	City of Lincoln	£56,707,337	Up by £3,154,576
Council Tax Net Liability	North Kesteven	£86,355,996	Up by £5,396,760

In terms of the national context, the latest available figures are for annual Council Tax in-year collection outturns 2023/24. City of Lincoln Council's in-year collection was 246th (2022/23 240th) and North Kesteven 20th (2022/23 9th) out of 296 local authorities whose performance was reported. Out of the seven Lincolnshire Districts, for 2023/24, City of Lincoln and North Kesteven achieved 6th and 1st highest collections, respectively.

- 4.3 The table below demonstrates the trend in Council Tax Support (CTS) caseloads. It can be seen that caseloads rose sharply in 2020 as an outcome of the impact of Covid-19 on the economy and residents' incomes. The caseload then plateaued somewhat and has generally been falling.

	City of Lincoln	North Kesteven
December 2024	7,979	5,360
June 2024	8,278	5,406
June 2023	8,458	5,419
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 3 2024/25, compared to the same point in 2023/24 in-year collections for the three shared service local authorities, are as follows:

- Lincoln up by 0.12%;
- North Kesteven down by 0.94%;
- West Lindsey down by 4.20%.

Officers will continue to proactively recover Business Rates during Quarter 4 2024/25 whilst understanding the economic climate and challenges for the business sector. It should also be noted that collection has been 'skewed' somewhat in recent financial years due to varying criteria/awards of the Expanded Retail Discount (ERD).

Description		End December 2024	Compared to end December 2023
Business Rates collection	City of Lincoln	85.72%	Up by 0.12%
Business Rates collection	North Kesteven	84.96%	Down by 0.94%
Business Rates collection	West Lindsey	81.87%	Down by 4.20%
Business Rates Net Liability	Lincoln	£41,106,363	Up by £2,612,136
Business Rates Net Liability	North Kesteven	£34,416,656	Up by £3,514,743
Business Rates Net Liability	West Lindsey	£19,804,288	Up by £1,739,179

4.6 In terms of the national context, the latest available figures are for annual Business Rates in-year collection outturns 2023/24. City of Lincoln Council's in-year collection was 96th (2022/23 22nd), North Kesteven 39th (2022/23 14th) and West Lindsey 95th (2022/23 162nd) out of 296 local authorities whose performance was reported. Out of the seven Lincolnshire Districts, for 2023/24, City of Lincoln, North Kesteven and West Lindsey achieved 4th, 2nd and 3rd highest collections, respectively.

4.7 Outstanding Revenues Documents

4.8 The number of outstanding Revenues Customers at the end of Quarter 3 2024/25 is 1,991 (split Lincoln 1,209, North Kesteven 782), showing a positive direction of travel – with this total outstanding figure having been 3,365 at the end of Quarter 2 2024/25. As previously highlighted to this Committee, it should also be noted that from 2024/25 Revenues items outstanding also include those from the Citizens Access Revenues self-serve portal, so there is effectively a new 'baseline' for this measure of performance.

4.9 To give some context as to the workload of the Revenues Team, in Quarter 3 2024/25 13,915 items of post were received, 6,723 telephone calls taken, and 5,691 e-mails received.

4.10 Housing Benefit Overpayments

4.11 As at the end of Quarter 3 2024/25, in period collection of Housing Benefit overpayments stands at:

- City of Lincoln: 119.88%,
- North Kesteven: 92.06%.

4.12 Outstanding Housing Benefit overpayments debt also continues to decrease overall. As at the end of Quarter 3 2024/25:

- City of Lincoln: £1,849,874,
- North Kesteven: £1,078,594.

5. Benefits Performance

5.1 As at the end of Quarter 3 2024/25, there are 1,215 Benefits customers outstanding and awaiting assessment (split Lincoln 868, North Kesteven 347), showing a positive

direction of travel – with this total outstanding figure having been 2,554 at the end of Quarter 2 2024/25.

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 are also working on other schemes, such as Discretionary Housing Payments, and Household Support Fund.

- 5.2 Despite the significant demands on the Benefits Team, officers continue to turn around claims and reported changes of circumstance promptly, and accurately. As at the end of Quarter 3 2024/25:

End Quarter 3 2024/25	City of Lincoln	North Kesteven
Housing Benefit New Claims	13.23 days (End Quarter 3 2023/24 15.24 days)	17.00 days (End Quarter 3 2023/24 18.81 days)
Housing Benefit Changes of Circumstance	4.77 days (End Quarter 3 2023/24 5.52 days)	6.35 days (End Quarter 3 2023/24 3.99 days)

To give this position some context, the latest national data available shows that in Quarter 2 2024/25 New Claims were processed in an average of 21 days by Councils, with Changes of Circumstance being processed in an average of 8 calendar days. *Please note these national figures are for a specific quarter only (i.e. Quarter 2 2024/25) and not cumulative over the financial year – which is how officers report these areas of performance for our shared service.*

- 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 3 2024/25:

- City of Lincoln: 94.39% (1,481 out of 1,569 checked),
- North Kesteven: 98.62% (1,070 out of 1,085 checked).

It should be noted that these checks are in addition to those carried out through the checks required to be carried out under the requirements of the annual Housing Benefit Subsidy claims.

6. Welfare and Benefits Advice

- 6.1 Providing benefits and money advice continues to be key, with a team of dedicated and knowledgeable officers providing invaluable support to residents of Lincoln and North Kesteven. In Quarter 2 3024/25, the team has achieved the following:

Quarter 3 2024/25	City of Lincoln	North Kesteven
Advice provided enabling weekly value of additional benefits	£8,089	£5,134
Advice provided enabling lump sum award of additional benefits	£106,530	£77,717
No. of customers to whom help provided	1,477	490
No. money advice referrals	16	17

Outcomes and demands have generally increased throughout the team, for both partner local authorities. There are a number of key reasons why the levels of Welfare/Money advice in Lincoln tend to be higher than in North Kesteven, including:

- Differences in demographics;
- 'Customer journey' different at each Council;
- Significant number of foodbank vouchers issued at Lincoln compared to North Kesteven.

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, Employment, Skills 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 To note the performance information as set out in this report.

10.2 To note that a performance update will be presented at the next meeting of this committee on 29th May 2025.

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? Appendix 1: Performance Data to end Quarter 3 2024/25

List of Background Papers: None

Lead Officer: Martin Walmsley, Assistant Director Shared Revenues and Benefits
Martin.walmsley@lincoln.gov.uk

Shared Revenues and Benefits Joint Committee 26 February 2025
Performance Update
Appendix 1: Performance Data to end Quarter 3 2024/25

<u>Measure</u>		<u>Quarter 3 2024/25</u>		<u>Quarter 3 2023/24</u>	
Local Authority		NK	COL	NK	COL
Council Tax collection (cumulative)		83.29%	76.03%	83.94%	76.11%
NNDR collection (cumulative)		84.96%	85.72%	85.90	85.60%
NNDR collection – WLDC (cumulative)		81.87%		86.07%	
No. Revenues customers awaiting change to be processed		782	1,209	299	550
Total Net Arrears for Council Tax prior years (i.e. not including current year)		£3,426,908	£2,872,202	£2,733,647	£5,391,693
Total Net Arrears for NNDR prior years (i.e. not including current year)		(Credit £140,885)	(Credit £132,296)	£20,897	(Credit £80,724)
Housing Benefit overpayments collection in period		92.06%	119.88%	103.78%	107.42%
Outstanding Housing Benefit overpayments debt		£1,078,594	£1,849,874	£1,233,565	£2,324,486
Housing Benefit New Claims: Average number of days to process (cumulative)		17.00 days	13.23 days	18.81 days	15.24 days
Housing Benefits Changes of Circumstances: Average number of days to process (cumulative)		6.35 days	4.77 days	3.99 days	5.52 days
No. Benefits customers awaiting assessment		347	868	618	1,481
% Benefits claims checked financially correct (cumulative)		98.62%	94.39%	98.26%	92.29%

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**SUBJECT: REVENUES AND BENEFITS - FINANCIAL MONITORING
QUARTER 3 2024/25**

REPORT BY: CHIEF EXECUTIVE & TOWN CLERK

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

1. Purpose of Report

- 1.1 To present to Members the third quarter's (ending 31st December 2024) performance for the Revenues and Benefits Shared Service for 2024/25.

2. Executive Summary

- 2.1 The forecast outturn for 2024/25 predicts that there will be a saving against the approved budget of £32,380, which includes the newly confirmed 2024/25 pay award, which was paid in November 2024.

3. Background

- 3.1 The approved budget for 2024/25 was agreed by Shared Revenues and Benefits Joint Committee on 22nd February 2024. The Committee set a budget for 2024/25 of £3,075,650 for the service.
- 3.2 At quarter one, the budget was increased to reflect New Burdens grants totalling £27,480, with no further changes at quarter two.
- 3.3 At quarter three, further new burdens totalling £11,440 were received, as follows:

	CoLC	NK	Total
	£	£	£
Original Budget	1,629,170	1,446,480	3,075,650
DWP - LA IT Changes	1,010	1,010	2,020
DWP - LA IT Changes	730	730	1,460
DWP - LA IT Changes	12,000	12,000	24,000
DWP - Verify Earnings and Pensions service	2,610	1,090	3,700
DWP - Additional costs incurred for terminating Employment Support Allowance with Housing Benefit claims	5,540	2,200	7,740
REVISED BUDGET	1,651,060	1,463,510	3,114,570

4. Quarter Three Financial Performance and Forecast Outturn 2024/25

4.1 Performance Quarter 3

Financial performance as at the third quarter of 2024/25 is detailed in Appendix 1 to this report. At quarter three, there is an underspend against the approved budget of £16,890, including the nationally agreed pay award.

4.2 Forecast Outturn 2024/25

The forecast outturn for 2024/25 predicts that there will be an underspend against the approved budget of £32,380, including the nationally agreed pay award paid in November 2024. Further detail is attached within Appendix 2 of this report.

4.3 A summary of the main forecast year-end variations against the approved budget for 2024/25 is shown in the table below:

<u>Service Area</u>	<u>£</u>	<u>Reason for Variance</u>
Management		
Pay Award	2,040	Impact of the Nationally agreed Pay Award for 2024/25.
Salary Costs	25,550	Temporary contract for the Cost-of-Living Co-Ordinator, which is offset against staffing savings within Benefits.
Benefits		
Salary costs	(187,200)	Vacancy savings pending recruitment, now not expected until the new financial year, partially offset by overtime costs.
Overtime	59,210	Additional hours required as a result of vacancies.
Pay Award	15,460	Impact of the Nationally agreed Pay Award for 2024/25.
Postage	56,450	Additional costs as a result of increased requirements, and apportionment of costs
IT Costs	24,100	New Software requirements, offset by New Burdens funding below.
New Burdens	(38,920)	Additional grant funding to offset new IT cost pressures and staffing costs.
Revenues Local Taxation		
Staffing Costs	(36,150)	Vacancy savings pending recruitment, now not expected until the new financial year, partially offset by overtime costs.

Overtime	47,360	Additional hours required as a result of vacancies.
Pay Award	18,910	Impact of the Nationally agreed Pay Award for 2024/25.
Subscriptions	(4,320)	Expected savings on required subscriptions.
Collecting/Tracing Agents	(8,000)	Expected savings on required spend.
Benefits/Money Advice		
Staffing Costs	(17,190)	Vacancy savings pending recruitment, now not expected until the new financial year, partially offset by overtime costs.
Pay Award	4,770	Impact of the Nationally agreed Pay Award for 2024/25.

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. Recommendations

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

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
Martin.walmsley@lincoln.gov.uk

Appendix 1 - Actual Position as at Quarter 3 2024/25

	Profiled Budget			Actual YTD			Variance YTD		
	CoLC	NK	Combined	CoLC	NK	Combined	CoLC	NK	Combined
Revenues & Benefits									
Management	187,670	187,670	375,340	195,314	195,314	390,629	7,644	7,644	15,289
Benefits	551,220	400,000	951,220	534,244	386,866	921,110	(16,976)	(13,134)	(30,110)
Revenues Local Taxation	390,650	406,590	797,240	397,573	413,801	811,374	6,923	7,211	14,134
Money Advice	109,550	109,550	219,100	101,453	101,453	202,907	(8,097)	(8,097)	(16,193)
Total 2024/25	1,239,090	1,103,810	2,342,900	1,228,585	1,097,435	2,326,020	(10,505)	(6,375)	(16,880)
Grand total							(10,505)	(6,375)	(16,880)

Appendix 2 Forecast Financial Outturn for 2024/25

	Annual Budget			Forecast Outturn			Variance		
	CoLC	NK	Combined	CoLC	NK	Combined	CoLC	NK	Combined
Revenues & Benefits Management	237,270	237,270	474,540	250,285	250,285	500,570	13,015	13,015	26,030
Benefits	759,240	550,960	1,310,200	723,370	524,930	1,248,300	(35,870)	(26,030)	(61,900)
Revenues Local Taxation	508,210	528,940	1,037,150	515,279	536,311	1,051,590	7,069	7,371	14,440
Money Advice	146,340	146,340	292,680	140,865	140,865	281,730	(5,475)	(5,475)	(10,950)
Total 2024/25	1,651,060	1,463,510	3,114,570	1,629,799	1,452,391	3,082,190	(21,261)	(11,119)	(32,380)
Grand total							(21,261)	(11,119)	(32,380)

**SUBJECT: REVENUES AND BENEFITS – BASE BUDGET FORECAST
2025/26**

REPORT BY: CHIEF EXECUTIVE & TOWN CLERK

LEAD OFFICER: JACLYN GIBSON, CHIEF FINANCE OFFICER

1. Purpose of Report

- 1.1 To present to Members the Base Budget Forecast for the Revenues and Benefits Shared Service for 2025/26.

2. Background

- 2.1 The Revenues and Benefits Shared Service was formed on 1st June 2011, with a budget set to deliver savings for both partner authorities.
- 2.2 The Delegation and Joint Committee Agreement requires the Base Budget Forecast for the shared to be reported to Members. This report is designed to meet this requirement.
- 2.3 The Base Budget Forecast for 2025/26 is included as Appendix 1 to this report.
- 2.4 A full reconciliation to the previous Base Budget Forecast is included as Appendix 2 to this report.

3. Base Budget Forecast 2025/26

- 3.1 The Base Budget Forecast for the shared service has been prepared and is included as Appendix 1 to this report.
- 3.2 A full review of each line of the budget has taken place to ensure a fair representation of the activity of the service. This has led to budgets being transferred between different shared service functions. Although each Authority has a different percentage of each service, across the service as a whole this hasn't led to either Authority significantly paying more than the other.
- 3.3 As a result of inflationary pressures there has been an increase in the base budget from last year, in the main, due to increasing salary costs resulting from the higher than anticipated pay award in 2024/25, as agreed nationally, the pay award reflected the higher of either, a flat rate increase of £1,290, or 2.5% to all employees, equivalent to a 5.72% increase for the lowest paid members of staff and with the majority of officers receiving pay rises above the original budgeted estimate of 3%.

Additionally, in the 2024 Autumn Budget, the Government announced a change to employers' NICs with effect April 2025, which will see rates increase by 1.2%, from 13.8% to 15%, along with a reduction in the secondary threshold from £9,100 to

£5,000 which means more employers will become eligible to pay NICs. A full reconciliation to the previous Base Budget Forecast is included as Appendix 2 to this report.

4. Organisational Impacts

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

5. Risk Implications

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

6. Recommendation

- 6.1 Members are recommended to approve the Base Budget Forecast for the Revenues and Benefits shared service for 2025/26.

Key Decision	No
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Do the Exempt Information Categories Apply?	No
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Call in and Urgency: Is the decision one to which Rule 15 of the Scrutiny Procedure Rules apply?	No
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How many appendices does the report contain?	Two
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List of Background Papers:	None
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Lead Officer:	Martin Walmsley, Assistant Director Shared Revenues and Benefits Martin.walmsley@lincoln.gov.uk
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Appendix 1 Base Budget Forecast 2025/26

	2025/26		
	Shared Service	NKDC	CoLC
	£	£	£
Management			
Employees	398,290		
Supplies & Services	98,670		
Sub Total	496,960	248,480	248,480
Revenues			
Employees	1,063,020		
Transport	4,500		
Supplies & Services	231,550		
Recharge to WLDC	(81,800)		
Income	(15,000)		
CoLC only recovery	(97,910)		
Sub Total	1,104,360	563,220	541,140
Benefits			
Employees	1,300,610		
Transport	600		
Supplies & Services	46,360		
Income	(8,910)		
Sub Total	1,338,660	562,240	776,420
Money Advice			
Employees	302,540		
Transport	2,750		
Supplies & Services	6,790		
Sub Total	312,080	156,040	156,040
TOTAL	3,252,060	1,529,980	1,722,080

Appendix 2 – Reconciliation to previous Base Budget Forecast (2024-29)

	2025/26		
	Shared Service £	NKDC £	CoLC £
Original budget - 2024 – 2029	3,153,980	1,483,350	1,670,630
Increased Salary cost related to Pay Award	34,050	16,450	17,600
Increased Salary cost related to NIC Increase	68,270	32,090	36,180
Other minor variances	580	300	290
Revised budget – 2025 – 2030	3,252,060	1,529,980	1,722,080

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 Shared Revenues and Benefits Joint Committee with an update on current issues within Non-Domestic Rates (NDR).

2. Executive Summary

- 2.1 This report provides Joint Committee with an update on Non-Domestic Rates, 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 Rates performance matters, as this is covered in the 'Performance Update' report before this Joint Committee today.

3. Background

- 3.1 The report includes some of the changes that have been announced as a result of the Government's financial support provided to businesses in the form of NDR relief, as well as forthcoming changes to the NDR system.

4. Retail, Hospitality and Leisure Relief (RHL)

- 4.1 Eligibility criteria for the Retail, Hospitality and Leisure Relief was set out by the Department for Levelling Up, Housing and Communities (DLUHC), now called Ministry of Housing, Communities and Local Government (MHCLG) and issued to Local Authorities on 20th December 2021. No changes were made to the qualifying criteria for the year 2024/25. This can be found here:

- [NDR Information Letter 9/2021 \(publishing.service.gov.uk\)](https://publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1002222/nldr-9-2021.pdf)
- [NDR Relief: 2023/24 Retail, Hospitality and Leisure Scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/nldr-relief-2023-24-retail-hospitality-and-leisure-scheme)

[NDR Relief: 2024/25 Retail, Hospitality and Leisure Scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/nldr-relief-2024-25-retail-hospitality-and-leisure-scheme)

[Business Rates Relief: 2025/26 Retail, Hospitality and Leisure Scheme - GOV.UK](https://www.gov.uk/government/news/business-rates-relief-2025-26-retail-hospitality-and-leisure-scheme)

This relief has been extended for the year 2025/26 – with guidance being provided by MHCLG on 16th January 2025 ([Business Rates Relief: 2025/26 Retail, Hospitality and Leisure Scheme - GOV.UK](https://www.gov.uk/government/news/business-rates-relief-2025-26-retail-hospitality-and-leisure-scheme)).

This is expected to end on 31st March 2026, with the introduction of the RHL multipliers.

4.2 Properties that benefit from the relief for 2024/25 are 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.

4.3 MHCLG guidance provided further detailed lists of properties which fell into the above categories but made it clear that the list is not intended to be exhaustive. The list was intended to be a guide for Local Authorities (LA's) as to the types of uses that the Government considers for the purpose to be eligible for relief. LA's were required to determine for themselves whether particular properties not listed are broadly similar in nature to those above, and if so, to consider them eligible for the relief.

This 'discretion' has resulted in a number of disputes during Covid and it is therefore imperative that this definition of what is RHL is comprehensive.

Challenges against the refusal of a local authority to award a discretionary relief is via Judicial Review. (RHL is considered to be a discretionary relief)

In the case where a local authority refuses to classify a property as RHL will be capable of challenge in a Magistrates Court.

As Judicial review is expensive, few cases/companies will pursue this through the Judicial Review process. However, the costs of challenging this via a Liability Order hearing at a Magistrates court will be significantly lower, and therefore we may see an increase in the number of challenges, an increase in case law and a legal precedent being set by the Court around entitlement.

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

4.5 In terms of Retail, Hospitality and Leisure Relief (previously known through the Expanded Retail Discount (ERD) scheme), the figures below reflect the significant reduction in the amounts awarded in the last three years.

Awarded	City of Lincoln	North Kesteven	West Lindsey	Annual reduction
2020/21	£28,002,354	£6,748,970	£5,048,076	100%
2021/22	£9,544,369	£3,890,932	£2,288,599	100% (Apr-Jun) 66% (Jul-Mar)
2022/23	£2,840,236	£1,691,974	£1,032,508	50%
2023/24 End March 2024	£4,043,245	£2,326,887	£1,423,924	75%
2024/25 As at 27.01.2025	£4,126,875 <i>(estimate on NDR1 government return £4,003,220)</i>	£2,556,233 <i>(estimate on NDR1 government return £2,336,514)</i>	£1,529,347 <i>(estimate on NDR1 government return £1,509,920)</i>	75%

Capping applies to all years with exception of 2020/21

5. NDR Charges and Significant Reliefs/Discounts

5.1 At the Autumn Statement on 30th October 2024, the Chancellor announced that the Government would continue to provide a package of NDR measures to support businesses in England.

- The retail, hospitality and leisure relief (RHL) will continue for 2025/26 at 40% up to £110,000 per business. Although this relief is to continue, the reduction from 75% to 40% will be significant for a lot of businesses.
- The multipliers were announced for 2025/26 – the small business multiplier will be frozen at 49.9p again. The standard multiplier will be uprated by the September 2024 CPI rate to 55.5p (2024/25 54.6p)
- Going forward from 2026/27 the Government intends to introduce two permanently lower multipliers for retail, hospitality and leisure properties. This will be paid for by a higher multiplier for properties with a rateable value (RV) of above £500,000. This means that overall, there will be 5 different multipliers depending on the rateable value of the hereditament and the activities carried out at the hereditament. The details of these multipliers are not expected to be announced until the 2025 budget.
- Private schools* are to lose their mandatory charity relief (80%) with effect from 1st April 2025, subject to Parliamentary process. Private schools which are 'wholly or mainly' concerned with providing full time education to pupils with an Education, Health and Care plan will remain eligible for the relief.

NB- we have been instructed by MHCLG not to remove the mandatory relief until the relevant legislation has been completed. Therefore, private schools may be billed for 2025/26 with the mandatory relief shown on their accounts and this will be removed later when the legislation is changed – currently the date for the removal is expected to be 1st April 2025 although this may change.

6. Multipliers from 2026

6.1 The most significant announcement for NDR in the budget was the announcement of alternative multipliers mentioned in paragraph 5.1, for qualifying properties from 1st April 2026.

The full details of this are not yet known as this will require changes to the legislation and more information is expected to be released as the legislation is developed.

Like most current reliefs, the RHL is currently delivered using discretionary powers found in Section 47 of the Local Government Finance Act 1988. In order to provide more certainty, the Government want to make the RHL a permanent feature of the NDR system and to level up NDR between online retailers and the high street – the changes to the multipliers may go some way to doing this.

Once this becomes part of the way the liability is calculated, it will no longer be a 'discretionary relief' under Section 47.

The five multipliers for 2026 are expected to be–

- Standard multiplier
- Small business multiplier
- Standard multiplier RHL
- Small business multiplier RHL
- Premium multiplier.

Any property with an RV in excess of £500,000 will have their rates calculated based on the premium multiplier, although properties in the RHL sector are expected to be based on either the Standard RHL or the Small business RHL. All other properties will therefore be calculated on either the standard or the small business multiplier as they are now.

- 6.2 Significant changes will need to be made to the current software in order for officers to be able to override the standard and small business multiplier in favour of the RHL where the activities at the property meet the RHL eligibility.
- 6.3 MHCLG will have to provide a methodology for compensating local government for the loss of income arising from this announcement. The amount raised from the premium charge is supposed to cover the cost of the lost income from applying the RHL multipliers, however this calculation may work at a national level, but it is unlikely to work at a local authority level.
- 6.4 Currently the RHL relief is capped by subsidy control and the relief threshold amount of £110,000 a business. As the new multipliers are no longer a 'relief' as it is now part of the calculation of the liability, the capping may no longer apply. Should a decision be made that the capping does apply, it would be almost impossible to implement the changes to the multipliers. The software must provide officers with the ability to apply or remove the RHL multiplier, this will help if a cap is set and will also be required for changes of use of a property.

7. Transforming NDR – Information taken from CIPFA

This paper was published by the Treasury as part of the Budget papers. The Government wants to "create a fairer NDR system that protects the high street, supports investment, and is fit for the 21st century".

The first step is the introduction of lower multipliers for retail, hospitality and leisure

from 2026-27.

The paper invites business and other stakeholders to discuss how the government can deliver a transformed system.

The scope of the reforms and the objectives are to

- protect the high street
- encourage investment
- create a fairer system

The document sets out the areas where the Government wants to engage with stakeholders. Not everything in the document will be carried forward and reforms will be phased over the course of the parliament.

The impact on the local government funding system will be considered in the review of NDR which the paper acknowledges are an important source of revenue for local government. The Government wants to ensure that local government funding is not affected by these tax reforms.

The rates burden falls more heavily on property intensive sectors and the Government wants to rebalance the NDR burden and protect “the high street.”

The temporary RHL reliefs have meant uncertainty for businesses. The Government are looking to bring in more certainty by introducing a permanent reduction for retail properties with the introduction of the additional multipliers.

Other areas of reform include looking at the effectiveness of Improvement Relief, the loss of small business relief when taking on a second property, cliff edges in the system and empty property relief.

The Government will consider avoidance and evasion. It will look at whether the changes to the re-occupation rule has reduced the financial incentive to avoid NDR.

There will be consultation on a “General Anti Avoidance Rule” This was talked about prior to the general election and it was understood that a rule had been drafted but put on hold pending the election.

The Government will also look at the benefits and potential costs of shortening the gap between the Antecedent Valuation Date and the revaluation coming into effect. They will also look at increasing the frequency of valuations.

More frequent revaluations will require ratepayers to provide information to the VOA annually and changes in VOA processes.

Before these changes, there is ongoing work to make the 3 yearly revaluation cycle sustainable and on the VOA’s technology transformation.

The timetable for the information duty and phase 1 transparency which was to be implemented between 2023 and 2026 has been revised by the VOA, following consultation with ratepayers. The responses to the consultation have been published at the same time as the budget.

The Government is also going to consider the fact that overall, the rates yield does not change according to revaluations as the multiplier is altered and whether, instead, rate bills should move in line only with the value of the property itself.

The Digitalising NDR project (DBR) will provide more data and enable government to target financial support to businesses that need it most. The aim is to deliver the programme by March 2028.

The Government is also open to other suggestions for reform that fit with its overall objectives.

Views are invited especially from businesses and business representative organisations; local authorities; rating agents.

The professional bodies were not mentioned as such but are presumably included within the other categories.

There will be engagement between November 2024 and March 2025. To be involved parties had to contact transformingbusinessrates@hmtreasury.gov.uk by 15th November 2024. Our shared service officers have expressed interest in being part of this engagement, and have already been part of a national call.

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

There are no direct financial implications arising as result of this report.

9.2 Legal Implications including Procurement Rules

There are no legal nor procurement implications as a direct result of 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 Emma-Jane Brodrick Emma-Jane.Brodrick@lincoln.gov.uk

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SUBJECT: COST OF LIVING SUPPORT
DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK
LEAD OFFICER: REBECCA COX, WELFARE REFORM AND PROJECT LEAD

1. Purpose of Report

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

2. Executive Summary

- 2.1 This report provides Shared Revenues and Benefits 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 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 (UC). 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.

The Covid-19 pandemic and cost of living related matters, have caused significant challenges to households locally and nationally. The Revenues and Benefits Shared Service plays a lead and key role in developing and delivering schemes to help mitigate some of the impacts of cost of living challenges. Some of these schemes are directly delivered by this Service, - some in partnership with other teams within the Councils, also with organisations such as those in the voluntary sector.

4. Universal Credit (UC)

- 4.1 The latest national figures published by the Department for Work and Pensions (DWP) were released on 21st January 2025, with statistics relevant to the period up to December 2024:

- 7,276,191 households receiving UC (this is an increase from 7,078,771 as reported at the last meeting of this Committee).

Local authority statistics are also available:

City of Lincoln – 13,438 (13,142 as at the last report).

North Kesteven – 8,619 (8,475 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. A ‘Discovery Phase’ of migration took place, in a number of areas around the country (not Lincolnshire) with a relatively small number of UC cases.

DWP released information to state those in receipt of Tax Credits would be asked to apply for UC by the end of 2024 ([Tax credits are ending - Understanding Universal Credit](#)). DWP also announced, through the Autumn Statement 2022, that the managed migration of Employment and Support Allowance (ESA) cases had been delayed to 2028/29. A further announcement was made on the 19th April 2024 with plans to bring forward the managed migration of ESA cases. Notifications for this group commenced in September 2024.

DWP issued a letter to local authorities on 12th November 2024, which stated the aim of issuing the last UC migration notices in early December 2025, so that all in scope customers could be moved to UC and close legacy benefits (where appropriate) by the end of March 2026.

There have been numerous changes to the UC rollout/ migration timeline over the last decade, and the latest stated aimed timeline could be subject to change.

5. Discretionary Housing Payments (DHP)

- 5.1 On 13th March 2024, DWP announced DHP government grants for 2024/25. As expected, for City of Lincoln and North Kesteven. these are the same amounts as for 2023/24. On 19th December 2024, DWP announced DHP government grants for 2025/26 – again, as expected, these rates remain ‘frozen’ for the forthcoming financial year. The table below includes the confirmed 2024/25 and 2025/26 allocations, also showing previous years’ grants.

	City of Lincoln Council central government DHP grant	North Kesteven central government DHP grant
2025/26	£132,330	£86,931
2024/25	£132,330	£86,931
2023/24	£132,330	£86,931
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

- 5.2 The table below breaks down the number of DHP applications received and determined in quarter 3 2024/25.

DHP applications – 2024/25	City of Lincoln	North Kesteven
Total number awarded	162 (Quarter 3 2023/24 = 246)	114 (Quarter 3 2023/24 = 133)
No. awarded for Housing Benefit	21 (Quarter 3 2023/24 = 64)	23 (Quarter 3 2023/24 = 27)
No. awarded for Universal Credit	141 (Quarter 3 2023/24 = 182)	91 (Quarter 3 2023/24 = 106)
Average DHP award	£609.73 (Quarter 3 2023/24 = £540.27)	£564.53 (Quarter 3 2023/24 = £573.82)

5.3 The table below shows DHP spend for quarter 3 2024/25:

	Central Government - DHP Grant 2024/25	DHP total net paid as at 31st December 2024	DHP committed as at 31st December 2024	DHP total spend as at 31st December 2024	% Grant spent
City of Lincoln	£132,330	£74,052	£24,724	£98,776	75%
North Kesteven	£86,931	£50,473	£13,883	£64,356	74%

6. Household Support Fund

6.1 Previous reports to this Committee updated on Household Support schemes going back as far as October 2021. This report updates on the position in relation to Household Support Fund wave 6 ('HSF6').

6.2 Household Support Fund wave 6 (HSF6)

On 2nd September 2024, the Government announced an extension to the Household Support scheme (press release [Government support extended to help struggling households with bills and essential costs over winter - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/press-releases/2024/09/02/government-support-extended-to-help-struggling-households-with-bills-and-essential-costs-over-winter)).

Department for Work and Pensions (DWP) stated there would be an extension to the Household Support Fund, for the next six months – i.e. 1st October 2024 to 31st March 2025, and provided the following information:

The £421m extension gives certainty to Local Authorities across England over the winter months – up until April 2025 – as they work to help those struggling with the cost of energy, food, and water. An estimated £79 million will be given to devolved administrations.

Pensioners and others struggling to heat their homes or afford other essential items over the colder months should contact their local council to see what support may be available to them. Details on the latest scheme for local authorities and councils will be communicated in the coming weeks.

Lincolnshire County Council received an allocation of HSF6 from DWP for Lincolnshire.

Indicative allocations of HSF6 were subsequently notified by Lincolnshire County Council, and have been accepted by our shared service local authorities, as below:

- City of Lincoln Council: £296,862
- North Kesteven District Council: £204,093.

Officers have been proactive in delivery of the HSF6 schemes in our districts, and a verbal update will be provided to this Committee on 26th February 2025.

Awards made through HSF6 to the end of December 2024:

City of Lincoln

Household Composition	Households with a Disabled Person	Households with Children	Households with a Pensioner	Other	
Number of Households Helped	835	945	125	825	
Amount of Award	£44,642	£61,222	£9,142	£39,902	Total Paid £154,908

North Kesteven

Household Composition	Households with a Disabled Person	Households with Children	Households with a Pensioner	Other	
Number of Households Helped	92	344	82	97	
Amount of Award	£4,675	£22,925	£3,250	£4,475	Total Paid £35,325

7. Winter Fuel Payments and Pension Credit

- 7.1 On 29th July 2024, the Chancellor announced that Winter Fuel Payments would become means-tested from 2024/25. Eligibility information was subsequently made available on GOV.UK ([Winter Fuel Payment: Eligibility - GOV.UK \(www.gov.uk\)](https://www.gov.uk/winter-fuel-payment-eligibility)).

Lincolnshire Financial Inclusion Partnership (see Section 8 of this report) had already planned a countywide Pension Credit take-up campaign in Autumn 2024, - this announcement brought forward this activity, and communications and take-up activities took place, encouraging and assisting residents in claiming Pension Credit. A national Pension Credit Week of Action also took place in week-commencing 9th September 2024 ([“You could get Pension Credit” – Week of Action to drive take up - GOV.UK \(www.gov.uk\)](https://www.gov.uk/pension-credit-week-of-action)).

- 7.2 In the Chancellor’s statement on 29th July 2024, the potential of Housing Benefit and Pension Credit being ‘merged’ was mentioned. Any merger (whether this be into Housing Benefit, or into Pension Credit), would be likely to take several years. Officers are working as part of a small working group with national DWP as to what this closer working might mean and how it could best be delivered.

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 (LFIP) 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.

Three key areas of high-profile engagement by LFIP in 2024/25, are:

- A co-ordinated countywide approach to Pension Credit take-up activity;
- Co-ordination of 'Talk Money Week' activities in Lincolnshire during November 2024: [Talk Money Week \(moneyhelper.org.uk\)](https://moneyhelper.org.uk) ;
- A conference to be held on 27th February 2025, at The Storehouse in Skegness, [Lincolnshire Financial Wellbeing Conference 2025 Tickets, Thu, Feb 27, 2025 at 9:30 AM | Eventbrite](#), to follow-up from the highly successful conferences held at the Jakemans Community Stadium in Boston in February 2023, and Jubilee Church Life Centre in Grantham in February 2024.

Representatives of LFIP also presented a well-received session at the Lincolnshire Suicide Prevention Conference held at Bishop Grosseteste University in Lincoln, on 4th September 2024, in respect of the links between Money and Mental Wellbeing.

8.2 In terms of the well-documented ongoing national cost of living pressures, both our partner Councils continue to review and update 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 \(n-kesteven.gov.uk\)](#) .

8.3 City of Lincoln Council approved funding for some cost of living projects through the UK Shared Prosperity Fund, for 2024/25, and this work continues to deliver effective initiatives working with a range of partners.

9. Autumn Budget 2024

9.1 A number of announcements as part of the Chancellor's Autumn Budget on 30th October 2024 impacts on benefits and cost of living support, with highlights being:

- *The settlement provides £1 billion in 2025-26 to extend the Household Support Fund in England and Discretionary Housing Payments in England and Wales. Local authorities will use this funding to support households facing the greatest hardship.*
- *The government is also helping low-income households on Universal Credit (UC) by creating a new Fair Repayment Rate. This will cap UC repayments at 15% of the standard allowance, benefiting 1.2 million households by allowing them to keep more of their UC award each month.*
- *The settlement also allocates additional funding to increase the take up of Pension Credit and support work to allow the administration of Pension Credit and Housing Benefit to be brought together for new claimants from 2026.*

Following the Autumn Budget, The Secretary of State for Work and Pensions has confirmed in a written statement to Parliament:

- *I have concluded my statutory annual review of state pension and benefit rates under the Social Security Administration Act 1992. The new rates will apply in the tax year 2025/26 and will mainly come into effect from 7 April 2025.*
- *I am pleased to announce that the basic and new state pensions, and the standard minimum guarantee in pension credit, will be increased by 4.1%, in line with the increase in average weekly earnings in the year to May-July 2024. Other state pension and benefit rates covered by my statutory review will be increased by 1.7%, in line with the increase in the consumer prices index in the year to September 2024. This includes universal credit and other benefits and statutory payments linked to participation in the labour market; and additional state pension and pension credit elements other than the standard minimum guarantee.*
- *Although not covered by my statutory review of state pension and benefit rates, I can also inform the House that local housing allowance rates for 2025/26 will be maintained at the 2024/25 levels, following their increase in April 2024; and that the benefit cap has not been reviewed for 2025/26 and will also be maintained at the 2024/25 levels.*

9.2 Officers will continue to keep abreast of the detail relating to these announcements, proactively responding as appropriate.

10. Strategic Priorities

10.1 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."

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.

10.2 Organisational Impacts

10.3 Finance

Discretionary Housing Payments and Household Support Fund payments and are funded through local government grants (subject to specified limits).

10.4 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. Recommendations

12.1 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?	None
If Yes, how many Appendices?	N/A
List of Background Papers:	No
Lead Officer:	Rebecca Cox, Welfare Reform and Project Lead, Welfare.Reform@lincoln.gov.uk

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SUBJECT:	REVENUES AND BENEFITS SHARED SERVICE BUSINESS PLAN 2025/26
DIRECTORATE:	CHIEF EXECUTIVE AND TOWN CLERK
REPORT AUTHOR:	MARTIN WALMSLEY, ASSISTANT DIRECTOR – SHARED REVENUES AND BENEFITS

- 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 each year for consideration and approval.

2. Executive Summary

- 2.1 This report sets out the Revenues and Benefits Shared Service Business Plan for 2025/26.

3. Business Plan

- 3.1 The Revenues and Benefits Shared Service Business Plan for the financial year 2025/26 is included as Appendix 1 to this report.

- 3.2 Key features of the plan, are:

- Key Achievements in 2024/25;
- Savings in 2024/25;
- Key Activities for 2025/26;
- Strategic Priority Schemes 2025/26;
- Towards Financial Sustainability Projects 2025/26;
- 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 2024/25 has been another positive year for the Revenues and Benefits Shared Service, albeit very challenging with a whole host of ongoing post Covid-19 pandemic and Cost of living support related-initiatives, pressures and demands. The ongoing impacts from 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 continued to impact on revenues collection – particularly in relation to Council Tax. The service continues to promote the ‘Get in touch, not in debt’ message – with a real focus on ‘welfare,’ income-maximisation and mitigating undue financial hardship for customers when making payment arrangements. The increase in the overall Benefits workload as cost of living challenges continue to significantly impact, means that staffing resources and priorities need to be regularly ‘juggled’ to meet these demands promptly and effectively.

- 4.2 Further to the above, there continues to be increased contact from taxpayers and businesses struggling to pay their bills, as well as high levels of benefit claims and cost of living support.

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

- Household Support Fund (wave 6);
- Cost of living support
- Business Rates Reliefs;
- High volumes in Benefits claims/changes / Universal Credit changes;
- Pressures and impacts from temporary accommodation, and ‘frozen’ levels of Discretionary Housing Payments funding.

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 remain 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 examples of what the shared service is delivering in 2024/25:

- ✓ **Household Support Fund Payments totalling almost 930,000;**
- ✓ **Retail, Hospitality and Leisure Relief (for businesses) of over £8 million;**
- ✓ **Discretionary Housing Payments of almost £220,000;**
- ✓ **UK Shared Prosperity Funding (City of Lincoln) cost of living initiatives, over £75,000.**

- 4.4 The shared service continues to operate under a ‘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, service 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 via Microsoft Teams. The Revenues and Benefits Management Team (RBMT)

continually review and implement changes to further improve the 'one team' culture, - face-to-face team briefings are taking place in Sleaford and Lincoln at the end of April 2025.

- 4.5 Ongoing budget pressures including combined reductions in funding through Department for Work and Pensions (DWP) and Ministry of Housing Communities & Local Government (MHCLG) means that the service continues to adapt the shared service budget, accordingly, allocating resources to areas of higher customer demand, operating vacancy management extremely carefully, and 'flexing' job roles to take on additional initiatives.
- 4.6 The plan for 2025/26 continues to look at a range of key initiatives relating to areas including e-services, 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 appropriate new shared projects where these opportunities arise. Our service works with a fantastic set of partner organisations (particularly in the voluntary sector) to deliver a range of seamless, holistic solutions to help people struggling – particularly financially.
- 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). The profile of this service has certainly been further elevated in recent years, for example in relation to cost of living support and linking into anti-poverty strategy.
- 4.9 Our shared service is anything but a 'transactional service,' but a key strategic and customer-focussed service that has tangible and real impacts on people's lives – with continuing 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. Cost of living has also focused on key 'basic' requirements of life for residents – i.e. food, fuel and clothing – as well as helping residents move from emergency provision to longer-term sustainable solutions – for example, use of community groceries. 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:

The delivery of the Annual Business Plan will be accommodated within the base budget for the Shared Service, further details of which appears in the Base Budget Report elsewhere on this agenda.

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 2025/26 Business Plan.

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?	Appendix 1 – Business Plan 2025/26 Appendix 2 – Risk Register
List of Background Papers:	None
Lead Officer:	Martin Walmsley, Assistant Director – Shared Revenues and Benefits Martin.walmsley@lincoln.gov.uk

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Revenues and Benefits Shared Service

Martin Walmsley, Assistant Director – Shared Revenues and Benefits

Business Plan - 1st April 2025 to 31st March 2026



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 and 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, Money Advice 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 nearly 5,300, a Council Tax Support caseload of over 13,300, and bills more than 103,000 domestic and more than 10,100 commercial properties.

V1 Prepared by: M.Walmsley, 31st January 2025

Agreement date:

1st Review date: To be considered by Revenues and Benefits Joint Committee,
26th February 2025

2nd Review date:

3rd Review date:

Director's comments:

Section One: Key achievements in 2024/25

A. Key activities delivered include:

Key activities	Completed by	Summary of outcome achieved
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	Shared service	<p>Ongoing shared service, further development of operations of the service – looking for potential enhancements and growth for service, wherever possible</p> <p>Positive, regular reviews of current partnership arrangements with other local authorities and organisations</p> <p>The 2024/25 budget for the Revenues and Benefits shared service will continue to deliver savings for the partner local authorities</p>
<p>Performance improvement in terms of Revenues outstanding workloads, developing appropriate action plans where required</p> <p>Maintenance/ improvement of performance levels in Council Tax and Non Domestic Rate collection rates, Housing Benefit processing times/accuracy and outstanding workloads, and Housing Benefits overpayment collection</p>	Shared service	<p>Generally positive levels of in-year collection achieved.</p> <p>Benefits claim processing times performing ahead of national averages.</p> <p>Reduction in level of outstanding Revenues-related work.</p> <p>New DHP guidelines, with reduced government grants, proactively managed and monitored</p>
Reacting to funding challenges in 2024/25 – e.g. in respect of Housing	Assistant Director Shared Revenues and Benefits	Ensured that the budget managed throughout 2024/25 and responses made accordingly, as well as preparation of a budget for 2025/26

Key activities	Completed by	Summary of outcome achieved
Benefit Administration Subsidy, New Burdens grant/s, Discretionary Housing Payments etc		
Ensuring the service helps to support the authorities cost-of-living responses, leading on and working with other service areas to provide proactive responses and working in conjunction with UK Shared Prosperity Fund schemes	Shared service	<p>Ensuring residents and businesses incomes are maximised, wherever possible</p> <p>Clear communication and delivery of/ signposting to relevant initiatives and responses</p> <p>Prompt, accurate and effective delivery of government-funded support schemes – for example, waves of Household Support Fund</p> <p>Ownership of customer cases, with a focus on positive and tangible outcomes</p>
Supporting the reducing all types of inequality strategic priority and our communities strategic priority by actively engaging with employment and skills projects and food poverty organisations, - for example, The Network, Lincoln College, Restart, DWP, Lincolnshire Financial Inclusion Partnership (LFIP)	Shared service	Demonstrable contribution to creating and signposting training and employment opportunities by working with partner organisations.
Further embedment, promotion and enhancement NEC self-service modules	Assistant Director – Shared Revenues and Benefits, Revenues and Benefits Manager, Revenues and Benefits Support	Increased usage of self-serve modules by residents and businesses.

Key activities	Completed by	Summary of outcome achieved
	and Systems Team Leader	
A proactive response to Universal Credit migration, managing impact and communication with teams and other stakeholders	Shared service	This is a vital, ongoing piece of work
Revenues and Benefits assurance	Revenues and Benefits Manager, Subsidy and Quality Control Lead Officer Revenues and Benefits Manager	Achievement of 100% subsidy on local authority error overpayments in respect of 2022/23 claims. Reduction of levels of error in Benefits assessments. Active participation in National Fraud Initiative (NFI) data match schemes.
Successful and positive audit of DWP Memorandum of Understanding (MOU) compliance	Assistant Director – Shared Revenues and Benefits, Revenues and Benefits Manager, Revenues and Benefits Support and Systems Team Leader	Compliant in almost all areas, and working towards compliancy in the small number where not fully compliant under the terms of the MOU

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	The shared service is delivering savings for both authorities Income from partnership arrangements with West Lindsey District Council Reduction in Benefits Officer

Key savings initiative	Completed by - service area	Summary of outcome achieved
		resources to take into account decrease in central government funding and changes in workload types and demands

C. All other key achievements

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

Audit Lincolnshire assurances:

- NNDR Key Controls – Substantial Assurance (April 2024)
- Housing Benefit Subsidy Testing 2023/24 – Substantial Assurance (August 2024)
- Council Tax – Substantial Assurance (December 2024)

Section Two: Key activities in the group's forward plans for 2025/26

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 positively nurture 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 2025/26
	Positively review current partnership arrangements with other local authorities and organisations	Assistant Director – Shared Revenues and Benefits	Throughout 2025/26
	The 2025/26 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 2025/26
Maintenance/improvement of performance levels in Council Tax and Non Domestic Rate collection rates, Housing Benefit processing times/accuracy and outstanding workloads, 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 2025/26
		Assistant Director – Shared Revenues and Benefits, Revenues and Benefits Manager	Throughout 2025/26
Reacting to funding challenges in 2025/26 – e.g. in respect of Housing	To ensure that the budget is managed throughout 2025/26 and responses made	Assistant Director – Shared	Throughout 2025/26

Key activity	Outcome/savings sought	Owner	Timescale
Benefit Administration Subsidy, New Burdens grant/s, Discretionary Housing Payments etc	accordingly, as well as preparation of a budget for 2026/27	Revenues and Benefits	
To ensure the service helps to support the authorities cost-of-living responses, leading on and working with other service areas to provide proactive responses, and leading on delivering anti-poverty strategy	To lead the Councils' responses to anti-poverty strategy	Assistant Director – Shared Revenues and Benefits	Throughout 2025/26
	Ensuring residents and businesses incomes are maximised, wherever possible	Assistant Director – Shared Revenues and Benefits	Throughout 2025/26
	Clear communication and delivery of/ signposting to relevant initiatives and responses	Assistant Director – Shared Revenues and Benefits	Throughout 2025/26
	Prompt, accurate and effective delivery of government-funded support schemes	Assistant Director – Shared Revenues and Benefits	Throughout 2025/26
	Ownership of customer cases, with a focus on positive and tangible outcomes	Assistant Director – Shared Revenues and Benefits, Welfare Reform & Project Officer	Throughout 2025/26
	Analysing and delivery of cost of living / local welfare provision and schemes in light of government announcements in advance of 2026/27	Assistant Director – Shared Revenues and Benefits	Timescales to be confirmed, once information/ guidance available

Key activity	Outcome/savings sought	Owner	Timescale
To support the reducing all types of inequality strategic priority and our communities strategic priority by actively engaging with employment and skills projects and food poverty organisations, - for example, The Network, Lincoln College, Restart, DWP, LFIP	Demonstrable contribution to creating and signposting training and employment opportunities by working with partner organisations.	Assistant Director – Shared Revenues and Benefits	Throughout 2025/26
To further embed, promote and enhance NEC self-service modules	Increased usage of self-serve modules by residents and businesses	Assistant Director – Shared Revenues and Benefits, Revenues and Benefits Manager, Revenues and Benefits Support and Systems Team Leader	Throughout 2025/26
Delivery of Council Tax Support schemes, and further development of potentially income-banded schemes for 2026/27	Ensuring Council Tax Support schemes reach those most in need of this support, with clear, efficient and customer-focused schemes in place	Revenues and Benefits Manager,	Throughout 2025/26, with assessment of scheme options for 2026/27 in advance of January 2026
To deliver of 'one-off' and rolling Single Person Discount reviews	Incorrect Single Person Discounts removed from accounts promptly and accurately	Assistant Director – Shared Revenues and Benefits, Revenues and	In advance of and throughout 2025/26

Key activity	Outcome/savings sought	Owner	Timescale
		Benefits Manager	
Undertake a proactive response to Universal Credit migration, managing impact and communication with teams and other stakeholders	Ensuring internal and external stakeholders are aware of impacts of moving to Universal Credit, and support the transition / mitigate impacts wherever possible and appropriate	Assistant Director – Shared Revenues and Benefits	Throughout 2025/26
Ensuring all aspects of DWP Memorandum of Understanding (MOU) are reviewed and compliance achieved or working towards compliance	Annual sign-off of DWP MOU	Assistant Director – Shared Revenues and Benefits	Throughout 2025/26

D. Strategic priority schemes and any additional Leadership priorities

Service	Key activity/project	Outcomes sought	Owner	Timescale
Revenues and Benefits shared service	Vision 2030/Reducing Inequality	Identify projects for 2025/26 ensuring these are delivered on time and within any associated budget	Assistant Director – Shared Revenues and Benefits	In advance of and throughout 2025/26
Revenues and Benefits shared service	NK Plan 2024-27	Identify projects for 2025/26 ensuring these are delivered on time and within any associated budget	Assistant Director – Shared Revenues and Benefits	In advance of and throughout 2025/26

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	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 throughout 2025/26

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 2024/25
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F. Other agreed delivery projects

N/A

Service	Activity	Outcomes sought	Owner	Timescale

Section Three: Other Service Planning considerations in 2025/26

G. Key risks for the area - *See Risk Register (Appendix 2)

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, established and robust performance reporting arrangements are 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 2025/26, 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
Ongoing review of equal access to services provided by LiNK – e.g. interpretation, leaflets in other formats/languages, etc.
What key actions are services taking to close significant Equality Information gaps?
Continuing to progress strategic plan projects aimed at reducing inequalities
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 2026/27. • 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

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>The Welfare and Welfare Reform Support/Cost of Living Team within the shared service have specific roles of working with neighbourhoods/communities via a variety of channels, providing benefits, money and debt advice, and cost of living support/solutions. Assistant Director Shared Revenues and Benefits has key links into Sincil Bank revitalisation projects, in particular in relation to Cost of Living and 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 (LFIP), 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 of job roles, skill sets and staff development/training requirements	Revenues and Benefits Shared Service

Workforce Development	Planned action	Service
Proactive support for hybrid working model	To continue embedding hybrid working model, communicating effectively with all team members	Revenues and Benefits Shared Service
Improving workforce capability	Staff appraisals throughout 2025/26	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 2025/26	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?		
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, and is currently working to help deliver social value in relation to cost of living project/s.		

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 significant opportunities to link into CSR activities – including support for The Network, working with foodbanks, and various voluntary sector organisations.		

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26th February 2025 Revenues and Benefits Joint Committee
Appendix 2: Revenues and Benefits Shared Service Business Plan 2025/26 – Risk Register



Risk Register Template

Likelihood	4 Almost Certain				
	3 Probable		2, T3	1, 3	
	2 Possible		T2	T1, 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
 Updated 2nd February 2024
 Updated 31st January 2025

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'

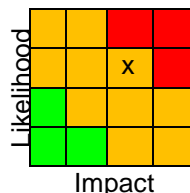
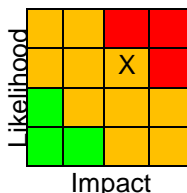
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72	Likelihood	4 Almost certain	Retain	Transfer Modify Retain	Avoid Transfer Modify	Avoid Transfer Modify	Description of occurrence	Occurs several times per year. It will happen.
		3 Probable	Retain	Prioritise for Modifying Retain	Transfer Modify Retain	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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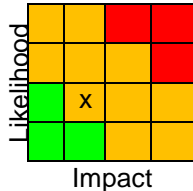
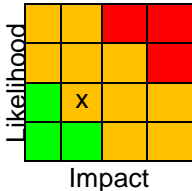
Impact	Service Delivery	Finance	Reputation	People
Critical (4)	Prolonged interruption to service	Severe costs incurred	Adverse national coverage with significant change in stakeholder confidence	Fatality, disability or serious long term health problem
Major (3)	Key targets missed- some service compromised	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

26th February 2025 Revenues and Benefits Joint Committee
Appendix 2: Revenues and Benefits Shared Service Business Plan 2025/26 – Risk Register

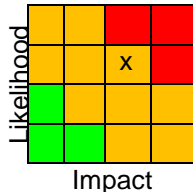
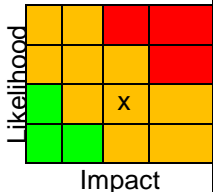
		Risk Owner	Risk Appetite (How much risk are we prepared to take and the total impact of the risk we are prepared to accept)	Current Controls/Actions	Current Risk Score	Target Risk Score at end of 2024/25	Assurance -Status (Full, Substantial, Limited, No)	Assurance – Direction of Travel (Improving, Static, Declining)	
73	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 2024/25, to take account of cost of living impactsPerformance is monitored and managed on a regular basisImpacts of cost of living challenges proactively analysed and responded to accordinglyRegular reporting into Revenues and Benefits Management Team, Revenue and Benefits Operational Board, Joint CommitteeEffective management of daily workflowRange of customer experience initiatives ongoing such as e-billing, online Council Tax DD forms and other integrated e-forms and new NEC self-serve modulesCouncil Tax Support Schemes considered/approved January 2024Review of Exceptional Hardship Fund 2024/25 considered and approved January 2024. Further action required:			Substantial	Static – Business Rates collection positive, Council Tax collection generally down month-on-month, due to cost of living challenges – issues are replicated elsewhere regionally and nationally

Further action required:

26th February 2025 Revenues and Benefits Joint Committee
Appendix 2: Revenues and Benefits Shared Service Business Plan 2025/26 – Risk Register

				<ul style="list-style-type: none"> Continuing challenge of working practices and moving resources to areas of demand. Continue to review staffing arrangements and 'pressure points' in advance of and throughout 2024/25 Consider banded options for LTCS for 2026/27 Further embedding and enhancement of Citizens Access self-serve functionality in 2024/25 				
2 74	Failure to provide timely and accurate assessment of Housing Benefit, Council Tax Support and Discretionary Housing payment applications on behalf of the Shared Service	Assistant Director – Shared Revenues and Benefits	<u>Creative & Aware</u> Reputation & Public Confidence Finance & Money	Controls in place: <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 (previously Northgate) System Management of incoming work and processes to minimise 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 			Substantial	Static

26th February 2025 Revenues and Benefits Joint Committee
Appendix 2: Revenues and Benefits Shared Service Business Plan 2025/26 – Risk Register

				<ul style="list-style-type: none"> 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, to also take account of cost of living challenges impacts 				
3 . 75	Failure to respond to government initiatives to mitigate impact of covid/cost of living	Assistant Director – Shared Revenues and Benefits	<p><u>Opportunity</u></p> <p>People/Finance</p>	<p>Controls in place:</p> <ul style="list-style-type: none"> 'Get in touch, not in debt' message promoted Staffing resources (re)-allocated to areas of demand Cost of Living Support and Welfare Benefits/Advice functions in place Channels of customer access regularly reviewed and changes implemented – e.g. forms, self-serve modules Lead role in Lincolnshire Financial Inclusion Partnership (LFIP), 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 			Substantial	Static

26th February 2025 Revenues and Benefits Joint Committee
Appendix 2: Revenues and Benefits Shared Service Business Plan 2025/26 – Risk Register

76				<ul style="list-style-type: none"> • Embedding cost of living support throughout Councils through effective communications and distribution of support tools and advice • Fixed-term Cost of Living Co-ordinator role job evaluated and recruited to and extended to 31.3.26 <p>Further controls required:</p> <ul style="list-style-type: none"> • Household Support 6 being implemented in latter part of 2024/25 • UKSP Cost of Living Projects to be further developed/implemented in 2024/25 • Further work required on Cost of Living/ Community reserve usage in 2025/26 • Working with other Lincolnshire local authorities, develop plan for Household Support Fund scheme 2025/26 • Ascertain impacts/ mitigations if Household Support Fund does not continue after 2025/26 				
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SUBJECT:	EXCLUSION OF THE PRESS & PUBLIC
DIRECTORATE:	CHIEF EXECUTIVE & TOWN CLERK
REPORT AUTHOR:	CAROLYN WHEATER, MONITORING OFFICER

1. Purpose of Report

- 1.1 To advise members that any agenda items following this report are considered to contain exempt or confidential information for the reasons specified on the front page of the agenda for this meeting.

2. Recommendation

- 2.1 It is recommended that the press and public be excluded from the meeting at this point as it is likely that if members of the press or public were present there would be disclosure to them of exempt or confidential information.

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