

# SHARED REVENUES AND BENEFITS JOINT COMMITTEE

**Wednesday, 28 May 2025**

**11.00 am**

**Committee Room 1, City Hall**

Membership:	Councillors Mary Green (North Kesteven District Council), Rebecca Longbottom (City of Lincoln Council), Lucinda Preston (City of Lincoln Council) and Sally Tarry (North Kesteven District Council)
Substitute members:	Councillors Mark Smith (North Kesteven District Council), Naomi Tweddle (City of Lincoln Council) and Joshua Wells (City of Lincoln 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 Alison Hewson (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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**Details of Next Meeting:** Tuesday, 2 September 2025 (11.00 am) in NKDC Council Offices, Sleaford



**Present:** Councillor Mary Green (*in the Chair*),  
Councillor Rebecca Longbottom, Councillor  
Donald Nannestad and Councillor Sally Tarry

**Apologies for Absence:** Councillor Naomi Tweddle

**51. Councillor Sue Burke**

Members and officers paid tribute to Sue, former City of Lincoln Councillor and member of Shared Revenues and Benefits Joint Committee who sadly passed away on 2 January 2025. She was a genuine very kind person, warm and welcoming who would be greatly missed. Thanks were given for her commitment towards the Revenues and Benefits service and for sharing her valuable knowledge at all times.

**52. Confirmation of Minutes - 05 December 2024**

RESOLVED that the minutes of the meeting held on 05 December 2024 be confirmed and signed by the Chair as a true record, subject to the following amendments being noted:

- That one figure for outstanding benefits customers awaiting assessment at the end of Quarter 2 at the same point the previous year at 1,697 had been omitted at the third paragraph, Page 5, Minute Number 47, 'Performance Update' as the figures quoted did not total that stated.
- The text of the last paragraph of page 5 of Minute No 47, Performance Update' was duplicated in error.

**53. Declarations of Interest**

Councillor Rebecca Longbottom declared a Personal Interest with regard to the agenda item titled 'Revenues and Benefits Shared Service Business Plan 2025/26'.

Reason: Her place of employment, Lincoln College, was mentioned within the report papers, however, there was no conflict of interest.

**54. 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 29 May 2025.

Alternative Options Considered and Rejected

None.

## Reason for Decision

The report provided an update on Revenues and Benefits performance in respect of Quarter 3 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 3 2024/25, in-year collection for Lincoln was down by 0.09% and North Kesteven down by 0.65% respectively. As at the end of January 2025, in- year collection was still down at 0.16% for Lincoln and 0.68% for North Kesteven respectively. As previously flagged to this committee, Council Tax collection was generally lower at both regional and national levels - seeming to indicate that some taxpayers were struggling to pay their bills as a consequence of cost of living pressures. Officers would continue to proactively recover Council Tax during Quarter 4 whilst understanding the importance of welfare and avoidance of undue financial hardship for taxpayers.

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 246<sup>th</sup> (2022/23- 240<sup>th</sup>) and North Kesteven 20<sup>th</sup> (2022/23 - 9<sup>th</sup>) 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 6<sup>th</sup> and 1<sup>st</sup> highest collections, respectively.

In respect of Business Rates, up to the end of Quarter 3 2024/25 compared to the same point in 2023/24, in-year collection was up by 0.12% for Lincoln; North Kesteven down by 0.94% and West Lindsey down by 4.20%. As at the end of January 2025, in- year collection was up at 0.29% for Lincoln, down by 1.29% for North Kesteven and down by 2.56% for West Lindsey respectively.

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 96<sup>th</sup> (2022/23 22<sup>nd</sup>), North Kesteven 39<sup>th</sup> (2022/23 14<sup>th</sup>) and West Lindsey 95<sup>th</sup> (2022/23 22<sup>nd</sup>) 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 4<sup>th</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> highest collections, respectively.

Officers would 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 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 3 2024/25 was 1,991 (split Lincoln 1,209, North Kesteven 782), showing a positive direction of travel - the total outstanding figure was 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 included those from the Citizens Access Revenues self-serve portal, so there would effectively be a new 'baseline' for this measure of performance

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.

As at the end of Quarter 3 2024/25, in period collection of Housing Benefit overpayments stood at City of Lincoln 119.88%, and North Kesteven 92.06%.

Outstanding Housing Benefit overpayments debt also continued to decrease overall. As at the end of Quarter 3 2024/25: at £1,849, 874 for City of Lincoln and £1,078,594 for North Kesteven.

As at the end of Quarter 3 2024/25, there were 1,215 Benefits customers outstanding and awaiting assessment (split Lincoln 868, North Kesteven 347), showing a positive direction of travel, the total outstanding figure was 2,554 at the end of Quarter 2 2024/25. Demands on the team continued to be significant, particularly in relation to (but not exclusively) Universal Credit related information impacting on Housing Benefit and Council Tax Support claims. Also. benefits officers were working on other schemes such as Discretionary Housing Payments and Household Support Fund.

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 3 2024/25 City of Lincoln turned around new benefits claims in 13.23 days and North Kesteven in 17.00 days respectively. As at the end of January 2025, City of Lincoln turned around new benefits claims in 13.20 days and North Kesteven in 16.57 days respectively. Changes of circumstances notifications were dealt with by City of Lincoln in 4.77 days and 6.35 days for North Kesteven respectively. As at the end of January 2025, City of Lincoln turned around changes of circumstances claims in 4.29 days and North Kesteven in 5.32 days respectively. As of today, 26 February 2025, figures for new benefits claims were slightly up however, this was predictable as there was more work at this time of the financial year.

To give this position some context, the latest national data available showed 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.

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, 519 checked),
- North Kesteven: 98.62% (1,070 out of 1, 085 checked).

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 3 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.

## **55. Revenues and Benefits - Financial Monitoring Quarter 3 2024/25**

### Purpose of Report

To present to Members the third quarter's (ending 31 December 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 3 as detailed within the officer's report be noted.

### Alternation Options Considered and Rejected

None.

### Reason for Decision

The forecast outturn for 2024/25 predicted there would be a saving against the approved budget of £32,380, which included the newly confirmed 2024/25 pay award, paid in November 2024.

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.

Further new burdens totalling £11,440 were received at Quarter 3,

Financial performance as at the third quarter of 2024/25 as detailed in Appendix 1 to this report resulted in an underspend against the approved budget of £16,890, 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.

## **56. Revenues and Benefits - Base Budget Forecast 2025/26**

### Purpose of Report

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

### **Decision**

That the Base Budget Forecast for the Revenues and Benefits Shared Service for 2025/26 be approved.

### Alternative Options Considered and Rejected

None.

### Reason for Decision

The Revenues and Benefits Shared Service was formed on 1 June 2011, with a budget set to deliver savings for both partner authorities.

The Delegation and Joint Committee Agreement required the Base Budget Forecast for the Revenues and Benefits Shared Service to be reported to members; this report met this requirement.

The Base Budget Forecast for 2025/26 was included at Appendix 1 to the report, including a full reconciliation to the previous Base Budget Forecast outlined in Appendix 2.

A full review of each line of the budget had taken place to ensure a fair representation of the activity of the service. This had led to budgets being transferred between different shared service functions. Although each Authority had a different percentage of each service, across the service as a whole this had not led to either Authority paying significantly more than the other.

As a result of inflationary pressures there had 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 5% for the second consecutive year, in comparison to the original budgeted estimate of 3%.

Additionally, in the 2024 Autumn Budget, the Government announced a change to employer's National Insurance contributions from April 2025, which would see rates increased by 1.2% from 13.8% to 15%, along with a reduction in the secondary threshold from £9,100 to £5,000. More employers would become eligible to pay National Insurance contributions.

Members queried the arithmetical accuracy of the figures quoted at Appendix 2 of the report. Officers agreed to double-check the figures and offer feedback outside of today's meeting.

## **57. 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:

### *Retail, Hospitality and Leisure Relief*

Eligibility criteria for the Retail, Hospitality and Leisure Relief was set out by the 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 – with guidance provided by MHCLG ON 16 January 2025. It was expected to end on 31 March 2026, with the introduction of the 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.

### *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 1<sup>st</sup> 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.

*NB.* We had been instructed by MHCLG not to remove the mandatory relief until the legislation had been completed

### *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 a 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.

MHCLG would 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 was meant to cover the cost of the lost income from applying the RHL multipliers, however, it was unlikely to work at local level.

## *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.

The Government would consider avoidance and evasion. There would be consultation on a ‘General Anti Avoidance Rule’. The Government would also look at the benefits and potential costs of shortening the gap between the Antecedent Valuation Date, the revaluation coming into effect, and increasing the frequency of valuations.

Views were invited especially from businesses and business representative organisations, local authorities and rating agents on the various reforms to fit with its overall objectives between November 2024 and March 2025, our shared service officers had expressed an interest in being part of this engagement.

### **58. 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 21 January 2025, with statistics relevant to the period up to December 2024:

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

Local authority statistics:

- City of Lincoln – 13,438 (13,142 as at the last report).
- North Kesteven – 8,619 (8,475 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. On 19 December 2024, the DWP announced DHP government grants for 2025/26, again these rates as expected were frozen for the forthcoming financial year. The table at paragraph 5.1 of the report included the confirmed 2024/25 and 2025/26 allocations, also showing previous years' grants.

The table at paragraph 5.2 of the report broke down the number of DHP applications received and determined in Quarter 3 2024/25 and DHP spend for quarter 3 was shown at paragraph 5.3.

### *Household Support Fund*

The report gave an update on the current position in relation to 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 received an allocation of HSF6 from DWP for Lincolnshire.

Indicative allocations of HSF6 were subsequently notified 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 had been proactive in preparing for delivery of the HSF6 schemes in our districts. Government guidance was awaited on a further HSF7 scheme to be introduced in due course.

### *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/announcements/winter-fuel-payment-eligibility))

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 as 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/announcements/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](#)), 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 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*

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.*

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. The vital importance of partnership working both now and into the future was emphasised.

## **59. Revenues and Benefits Shared Service Business Plan 2025/26**

### **Purpose of Report**

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

### **Decision**

1. That the Revenues and Benefits Shared Service Business Plan 2025/26 be approved.

2. That a report on those customers registered on the self-service platform at the end of the financial year be presented to the next meeting of Committee on 19 May 2025.

### Alternative Options Considered and Rejected

None.

### Reason for Decision

The Revenues and Benefits Shared Service Business Plan for the financial year 2025/26 was attached at Appendix 1 to the report. It featured the following:

- 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.

It was reported that the year 2024/25 had been another positive year for the Revenues and Benefits Shared Service, albeit very challenging with a whole host of post Covid-19 pandemic and Cost of living support related-initiatives, pressures and demands. The ongoing impacts from Covid-19 had been significant and could not be underestimated, as were the ongoing impacts of rising cost of living challenges. The financial impacts on taxpayers and businesses had been substantial, which had understandably continued to impact on revenues collection – particularly in relation to Council Tax. The service continued to promote the ‘Get in touch, not in debt’ message – with a real focus on ‘welfare’ and income-maximisation for customers when making payment arrangements. The increase in the overall Benefits workload as cost of living challenges continued to significantly impact, meant that staffing resources and priorities needed to be regularly ‘juggled’ to meet these demands promptly and effectively. There continued 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 had 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 Benefit Claims/Changes/Universal Credit Changes;
- Alternative Energy Support Funds;
- Storm Babet Flood Support;
- Pressures and Impacts from Temporary Accommodation, and ‘Frozen’ levels of Discretionary Housing Payments funding.

These additional demands should not be underestimated and understandably impacted on levels of performance in some areas. However, despite these major challenges, performance in most areas remained positive – officers were wholly committed to achieving the best possible standards of service to our customers.

The plan for 2025/26 continued to look at a range of key initiatives relating to areas including e-services, cost of living, as well as standards of performance. Members requested further information on those customers registered for e-services.

**60. Exclusion of the Press and Public**

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

**61. Revenues and Benefits Staffing Structure - Proposed Changes**

Purpose of Report

To request a change to the Revenues and Benefits Staffing Structure.

**Decision**

That the recommendation to the Shared Revenues and Benefits Joint Committee, as set out in the exempt report, be approved, subject to the Management of Change procedure being satisfactorily completed.

Alternative Options Considered and Rejected

As detailed in the exempt report to the Executive.

Reasons for the Decision

As detailed in the exempt report to the Executive.



**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 annual outturns for the financial year 2024/25.
- 2.2 The Revenues and Benefits Shared Service has now been in operation for almost fourteen years, forming on 1<sup>st</sup> 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 26<sup>th</sup> February 2025 meeting of this Committee, a report was presented detailing Revenues and Benefits performance up to the end of Quarter 3 2024/25.
- 3.2 Performance is reported to this Committee on a quarterly basis.

**4. Revenues Performance**

**4.1 Council Tax**

- 4.2 For the financial year 2024/25, in-year collection for Lincoln is up by 0.69% and North Kesteven is down by 0.20%, compared to 2023/24.
- 4.3 The table below showing how performance has progressed, over the last ten financial years.

Financial Year	2024/25	2023/24	2022/23	2021/22	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16
City of Lincoln	94.73%	94.04%	94.15%	94.00%	94.78%	96.77%	96.76%	97.17%	97.09%	97.12%
North Kesteven	98.28%	98.48%	98.41%	98.38%	98.03%	98.89%	99.08%	99.20%	99.14%	99.16%

- 4.4 Net collectable debit for 2024/25 (compared to 2023/24) increased by £2,773,033 for

Lincoln and £3,382,278 for North Kesteven.

- 4.5 Although performance has not yet returned to pre-pandemic levels of collection, ongoing cost of living pressures on residents have to be taken into account. Officers continue to ensure Council Tax is collected proactively, however with the importance of also looking to ensure taxpayers are receiving all the help (e.g. discounts, benefits) they are entitled to, and making payment arrangements to take account of residents' welfare and avoiding undue exceptional hardship. Positively, the in-year collection rate for City of Lincoln was the highest since 2020/21, and North Kesteven's collection rate remained strong despite the economic climate.

#### 4.6 Business Rates

- 4.7 For the financial year 2024/25 in-year collection for Lincoln, North Kesteven and West Lindsey are down by 0.10%, 0.24% and 0.41%, respectively. It should be noted that performance in financial years since the start of the Covid-19 pandemic is not wholly comparable 'like for like' due to differing levels of discounts/reliefs available, - however all three collection outturns – despite all being slightly down in 2024/25 – remain positive – particularly in light of the economic climate and significant challenges for businesses over the last few years.

- 4.8 The table below showing how performance has progressed, over the last ten financial years.

Financial Year	2024/25	2023/24	2022/23	2021/22	2020/21	2019/20	2018/19	2017/18	2016/17	2015/16
City of Lincoln	98.22%	98.32%	99.19%	98.45%	98.97%	98.89%	99.81%	98.87%	99.43%	99.78%
North Kesteven	98.79%	99.03%	99.34%	99.74%	97.21%	99.43%	99.42%	99.89%	99.09%	99.46%
West Lindsey	97.93%	98.34%	97.39%	96.75%	97.90%	98.88%	98.63%	98.53%	97.34%	99.44%

#### 4.9 Outstanding Revenues Documents

- 4.10 As at the end of the financial year 2024/25, outstanding Revenues documents stood at a total of 2,804 (split Lincoln 1,831, North Kesteven 874, West Lindsey 99), - this compares to a total of 2,679 at the end of 2023/24. However, as reported to this Committee previously, from 2024/25 this area of performance now includes items outstanding in our Citizens Access Revenues (CAR) self-serve portal, so there will effectively be a new 'baseline' for this measure of performance. Of the 2,804 items outstanding at the end of 2024/25, 331 are items in CAR.

- 4.11 To give some context as to the workload of the Revenues Team, in 2024/25 94,850 items of correspondence were received, as well as 41,297 telephone calls taken.

#### 4.12 Housing Benefit Overpayments

- 4.13 As at the end of the financial year 2024/25, in-year collection rates and outstanding monies are as shown in the table below. In-year collection rates remain high and outstanding debt continues to reduce.

<b>Financial year 2024/25 outturn</b>	<b>City of Lincoln</b>	<b>North Kesteven</b>
In-year collection rate	129.68%	93.00%
Amount collected	£678,918	£392,460
Outstanding Housing Benefit overpayments debt	£1,754,485	£1,075,521

- 4.14 The table below shows how outstanding Housing Benefit overpayments debt has decreased since 2018, when previously this had been rising. This is a result of a review of practices and processes in this area, dedicated resources being allocated to tackle this issue, partnership working with Department for Work and Pensions to look at this area, as well as a reduction in overpayments being raised.

<b>Financial Year</b>	<b>2024/25</b>	<b>2023/24</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2020/21</b>	<b>2019/20</b>	<b>2018/19</b>	<b>2017/18</b>	<b>2016/17</b>	<b>2015/16</b>
<b>City of Lincoln</b>	<b>£1,754,485</b>	£2,199,302	£2,458,833	£2,661,801	£3,153,505	£3,573,112	£3,973,125	£4,219,349	£4,081,552	£3,510,798
<b>North Kesteven</b>	<b>£1,075,521</b>	£1,181,329	£1,267,664	£1,418,662	£1,471,374	£1,530,967	£1,643,394	£1,824,908	£1,793,997	£1,482,271

## 5. Benefits Performance

- 5.1 As at the end of the financial year 2024/25, there were 3,816 Benefits customers outstanding (awaiting assessment) – split Lincoln 2,576, North Kesteven 1,249). This is a rise on numbers outstanding at the end of 2023/24 (3,449 – split Lincoln 2,281, North Kesteven 1,168). It should be noted that demands on the team have continued to be significant throughout the year, not only having to keep on top of the incoming workload, but delivering other schemes such as the Household Support Fund, Discretionary Housing Payments, as well advice to customers around cost of living support. The number of Universal Credit (UC) documents requiring processing continues to have a real impact on the team too, and continues to increase. At points there have been reductions in Benefits Officer resources too, due to vacancies and sickness absence.

A significant increase in incoming work items to be processed has been received during Quarter 4 2024/25 (as is always the case in this quarter), for example rent increases and benefits upratings, and it is imperative the outstanding workload is reduced during Quarter 1 2025/26.

- 5.2 Despite the team's workload, due to efficient and proactive processes in place, Benefit claims were assessed on a timely basis – as shown in the table below.

<b>Financial Year 2023/24</b>	<b>City of Lincoln</b>	<b>North Kesteven</b>
New Claims – average time to process	13.20 days (2023/24 14.32 days)	16.63 days (2023/24 17.60 days)
Changes of Circumstance – average time to process	3.72 days (2023/24 3.42 days)	4.08 days (2023/24 2.86 days)

Average processing times for Housing Benefit New Claims have decreased by 1.12 days and 0.97 days for Lincoln and North Kesteven, respectively. It should be noted that different demographics between the partner local authorities contribute to different levels of performance (albeit positive performance for both Councils) for New Claims. With the make-up of the North Kesteven Housing Benefits caseload having fewer new claims than City of Lincoln and less temporary/supported accommodation claims, it is difficult to compare performance as exactly 'like for like' between the two authorities.

To give some context, the latest national data available shows that in Quarter 3 2024/25 New Claims were processed in an average of 20 days by Councils, with Changes of Circumstance being processed in an average of 7 calendar days (although it should be noted for Changes of Circumstance the average normally decreases in Quarter 4, due to high volumes of '1-day' changes processed due to annual rent, pension changes, etc). This helps to reaffirm the positive nature of Lincoln and North Kesteven average processing times.

- 5.3 The importance in processing Benefits claims accurately remains of paramount importance, – i.e. 'getting it right, first time.' In 2024/25, City of Lincoln's 'right first time' performance regarding assessment of cases checked is 95.05% (2,075 out of 2,183) and for North Kesteven 98.69% (1,510 out of 1,530).

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 The table below shows the vital monies that our Welfare Team has continued to assist customers to access during 2024/25 (comparing to 2023/24). The demographics and demands are different between the two districts, with Covid-19 undoubtedly having an ongoing impact in North Kesteven where home visits (which had pre-Covid been key in offering welfare/benefits advice) not being possible to deliver in the same way – and new ways of working as residents access Councils' services in different ways. Officers continually review demands and processes for the Welfare Team.

	City of Lincoln		North Kesteven	
	2024/25	2023/24	2024/25	2023/24
<b>Advice provided enabling weekly value of additional benefits</b>	£33,744	£31,246	£20,354	£18,433
<b>Advice provided enabling lump sum award of additional benefits</b>	£335,895	£347,975	£244,941	£235,469
<b>No. of customers to whom help provided</b>	6,340	6,324	2,265	2,032
<b>No. money advice referrals</b>	129	157	89	84

## **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:
- The Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.
- It requires that public bodies have due regard to the need to:
- Eliminate discrimination
  - Advance equality of opportunity
  - Foster good relations between different people when carrying out their activities
- 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 2<sup>nd</sup> September 2025.

<b>Is this a key decision?</b>	No
<b>Do the exempt information categories apply?</b>	No
<b>Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply?</b>	No
<b>How many appendices does the report contain?</b>	Appendix 1: Performance Data for the Financial Year 2024/25
<b>List of Background Papers:</b>	None
<b>Lead Officer:</b>	Martin Walmsley, Assistant Director Shared Revenues and Benefits <a href="mailto:Martin.walmsley@lincoln.gov.uk">Martin.walmsley@lincoln.gov.uk</a>

**Revenues and Benefits Joint Committee 28 May 2025**  
**Performance Update**  
**Appendix 1: Performance Data Financial Year 2024/25**

<b>Measure</b>	<b>2024/25 Annual Outturn</b>		<b>2023/24 Annual Outturn</b>	
<b>Local Authority</b>	<b>NK</b>	<b>COL</b>	<b>NK</b>	<b>COL</b>
<b>Council Tax collection (cumulative)</b>	98.28%	94.73%	98.48%	94.04%
<b>NNDR collection (cumulative)</b>	98.79%	98.22%	99.03%	98.32%
<b>NNDR collection – WLDC (cumulative)</b>	97.93%		98.34%	
<b>No. Revenues documents awaiting change to be processed</b>	874	1,831	934	1,745
<b>Total Net Arrears for Council Tax prior years (i.e. not including current year)</b>	£3,182,908	£7,563,595	£2,323,943	£5,691,740
<b>Total Net Arrears for NNDR prior years (i.e. not including current year)</b>	£229,813 (credit)	£233,448 (credit)	£198,003	£154,762
<b>Housing Benefit overpayments collection in period</b>	93.00%	129.68%	113.36%	118.30%
<b>Outstanding Housing Benefit overpayments debt</b>	£1,075,521	£1,754,485	£1,181,329	£2,199,302
<b>Housing Benefit New Claims: Average number of days to process (cumulative)</b>	16.63 days	13.20 days	17.60 days	14.32 days
<b>Housing Benefits Changes of Circumstances: Average number of days to process (cumulative)</b>	4.08 days	3.72 days	2.86 days	3.42 days
<b>No. Benefits customers awaiting assessment (cumulative)</b>	1,249	2,576	1,168	2,281
<b>% Benefits claims checked financially correct (cumulative)</b>	98.69%	95.05%	98.68%	93.05%

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**SUBJECT: SHARED REVENUES AND BENEFITS - FINANCIAL OUTTURN 2024/25**

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

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

## 1. Purpose of Report

- 1.1 To provide Members with the financial outturn for the Revenues and Benefits shared service for 2024/25.

## 2. Executive Summary

- 2.1 The 2024/25 financial outturn for the Revenues and Benefits shared service resulted in an overspend of £15,270, a variance of 0.49% of the revised budget.

## 3. Background

- 3.1 The approved budget for 2024/25 was agreed by Revenues and Benefits Joint Committee on 22<sup>nd</sup> 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.
- 3.3 No further New Burdens were issued in quarter two.
- 3.4 At quarter three, further new burdens totalling £11,440 were received.
- 3.5 At quarter four, further new burdens totalling £11,100 were received.
- 3.6 The budget has been revised as follows:

	<b>CoLC</b>	<b>NK</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Original Budget</b>	<b>1,629,170</b>	<b>1,446,480</b>	<b>3,075,650</b>
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

BR Relief – NNDR Multiplier costs	5,910	5,190	11,100
<b>REVISED BUDGET</b>	<b>1,656,970</b>	<b>1,468,700</b>	<b>3,125,670</b>

#### 4. Financial Outturn 2024/25

- 4.1 Financial performance for the year 2024/25 is detailed in Appendix 1 to this report. At outturn, quarter 4, after the application of the above budget adjustments, there is an overspend against the approved budget of £15,270, a deterioration against the forecast underspend of £16,880 as at quarter 3.
- 4.2 A summary of the main year-end variations against the approved budget for 2024/25 is shown in the table in paragraph 4.4.
- 4.3 The main driver for the deterioration since quarter three is due to increased postage costs within the Revenues Local Taxation team, which was previously forecast to budget. However, increased annual billing costs have been identified, and officers are currently reviewing in advanced of next year's budget setting.
- 4.4 It should be noted that through Household Support Fund wave 5 (HSF5) and Household Support Fund wave 6 (HSF6) 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 and HSF6 coming from Department for Work and Pensions); City of Lincoln £18,618 & £15,075, North Kesteven £19,175 & £10,767. These amounts will however not come into the Revenues and Benefits shared service budget and will stay in the individual local authorities' budgets.
- 4.5 Main variances:

<b><u>Service Area</u></b>	<b><u>£</u></b>	<b><u>Reason for variance</u></b>
<b>R&amp;B Management</b>		
Pay Award	2,040	Impact of the Nationally agreed Pay Award for 2024/25.
Salary Costs	24,930	Temporary contract for the Cost-of-Living Co-Ordinator, which is offset against staffing savings within Benefits.
<b>Benefits</b>		
Pay Award	15,460	Impact of the Nationally agreed Pay Award for 2024/25.
Salary costs	(180,920)	Vacancy savings pending recruitment. Partially offset by overtime costs.
Overtime	64,760	Additional hours required as a result of vacancies.

Postage	55,570	Additional costs as a result of increased requirements.
IT Costs	25,600	New Software requirements, offset by NB funding below.
New Burdens	(38,920)	Additional grant funding to offset new IT cost pressures and staffing costs.
<b>Revenues Local Taxation</b>		
Pay Award	18,910	Impact of the Nationally agreed Pay Award for 2024/25.
Staffing Costs	(33,380)	Vacancy savings pending recruitment. Partially offset by overtime costs.
Overtime	50,620	Additional hours required as a result of vacancies.
Postage Costs	46,340	Additional costs as a result of increased requirements.
Collecting/Tracing Agents	(7,960)	Saving on required spend.
Subscriptions	(5,030)	Saving on required spend.
IT Costs	6,040	New Software requirements, offset by NB funding below.
New Burdens	(£11,100)	Additional grant funding to offset new IT cost pressures
<b>Benefits/Money Advice</b>		
Pay Award	4,770	Impact of the Nationally agreed Pay Award for 2024/25.
Staffing Costs	(23,690)	Vacancy savings pending recruitment.

## 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 The Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.

It requires that public bodies have due regard to the need to:

- Eliminate discrimination

- Advance equality of opportunity
- Foster good relations between different people when carrying out their activities

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 four.

**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?** One

**List of Background Papers:** None

**Lead Officer:** Martin Walmsley, Assistant Director, Shared Revenues and Benefits  
[Martin.walmsley@lincoln.gov.uk](mailto:Martin.walmsley@lincoln.gov.uk)

Appendix 1 Financial Outturn for 2024/25

	Annual Budget			Outturn			Variance		
	CoLC	NK	Combined	CoLC	NK	Combined	CoLC	NK	Combined
Revenues & Benefits Management	237,270	237,270	474,540	251,695	251,695	503,390	14,425	14,425	28,850
Benefits	759,240	550,960	1,310,200	727,392	527,848	1,255,240	(31,848)	(23,112)	(54,960)
Revenues Local Taxation	514,120	534,130	1,048,250	542,587	564,733	1,107,320	28,467	30,603	59,070
Money Advice	146,340	146,340	292,680	137,495	137,495	274,990	(8,845)	(8,845)	(17,690)
<b>Total 2024/25</b>	<b>1,656,970</b>	<b>1,468,700</b>	<b>3,125,670</b>	<b>1,659,169</b>	<b>1,481,771</b>	<b>3,140,940</b>	<b>2,199</b>	<b>13,071</b>	<b>15,270</b>
<b>Grand total</b>							<b>2,199</b>	<b>13,072</b>	<b>15,270</b>

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**SUBJECT: BUSINESS RATES UPDATE**

**DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK**

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

## **1. Purpose of Report**

- 1.1 To provide Joint Committee with an update on current issues within Non-Domestic 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 20<sup>th</sup> December 2021. No changes were made to the qualifying criteria for the year 2025/2026 This can be found here:

- [NDR Information Letter 9/2021 \(publishing.service.gov.uk\)](https://publishing.service.gov.uk)
- [NDR Relief: 2023/24 Retail, Hospitality and Leisure Scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

[NDR Relief: 2024/25 Retail, Hospitality and Leisure Scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

[Business Rates Relief: 2025/26 Retail, Hospitality and Leisure Scheme - GOV.UK](https://www.gov.uk)

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

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

4.2 Properties that benefit from the relief for 2025/2026 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.

<b>Awarded</b>	<b>City of Lincoln</b>	<b>North Kesteven</b>	<b>West Lindsey</b>	<b>Annual reduction</b>
<b>2020/21</b>	£28,002,354	£6,748,970	£5,048,076	100%
<b>2021/22</b>	£9,544,369	£3,890,932	£2,288,599	100% (Apr-Jun) 66% (Jul-Mar)
<b>2022/23</b>	£2,840,236	£1,691,974	£1,032,508	50%
<b>2023/24</b>	£4,043,245	£2,326,887	£1,423,924	75%
<b>End March 2024</b>				
<b>2024/25</b>	£4,187,571	£2,756,827	£1,607,097	75%



<b>End of March 2025</b>				
<b>2025/26 As at 10.04.2025</b>	£1,822,787	£1,085,215	£700,351	40%

Capping applies to all years with exception of 2020/21

## **5. NDR Charges and Significant Reliefs/Discounts**

5.1 At the Autumn Statement on 30<sup>th</sup> 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 updated 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 1<sup>st</sup> 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.

We were instructed by MHCLG not to remove the mandatory relief until the legislation was enacted. Private schools were therefore billed with the mandatory relief still shown on their Non-Domestic Rates bills. This was removed in the first week of May and the relevant schools were rebilled. The removal of the mandatory relief was for the full year.

## **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 1<sup>st</sup> 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](mailto: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 Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.

It requires that public bodies have due regard to the need to:

- Eliminate discrimination
- Advance equality of opportunity
- Foster good relations between different people when carrying out their activities

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

## **10. Risk Implications**

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

## **11. Recommendation**

11.1 Members are requested to note this report.

**Is this a key decision?** No

**Do the exempt information categories apply?** No

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

**How many appendices does the report contain?** None

**List of Background Papers:** None

**Lead Officer:** Emma-Jane Brodrick, Recovery and NNDR/BID Team Leader.  
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<b>SUBJECT:</b>	<b>COST OF LIVING SUPPORT</b>
<b>DIRECTORATE:</b>	<b>CHIEF EXECUTIVE AND TOWN CLERK</b>
<b>LEAD OFFICER:</b>	<b>REBECCA COX, WELFARE REFORM AND PROJECT LEAD</b>

## **1. Purpose of Report**

- 1.1 To provide Joint Committee with an update regarding various areas relating to the national welfare reform agenda, as well as current cost of living initiatives to support residents.
- 1.2 To seek support for and approval regarding implementation of Household Support Fund schemes 2025/26, and delegations to make any subsequent related decisions.

## **2. Executive Summary**

- 2.1 This report provides Joint Committee with an update with regard to the national and local position of welfare reform/ other initiatives, with a specific focus on Universal Credit, Discretionary Housing Payments, Household Support Fund 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 ongoing cost of living challenges, 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) released on 13<sup>th</sup> May 2025, with statistics relevant to the period up to April 2025:
  - 7,754,473 households receiving UC (this is an increase from 7,276,191 as reported at the last meeting of this Committee).

Local authority statistics are also available, - although currently the DWP website does not appear to show updated figures, officers will endeavour to obtain these so a verbal update can be provided on 28<sup>th</sup> May 2025. Previously provided figures, were:

- City of Lincoln – 13,438 (*as at the last report to this Committee*).
- North Kesteven – 8,619 (*as at the last report to this Committee*).

- 4.2 UC Managed Migration continues – the latest update being received from DWP on 25<sup>th</sup> April 2025, being:

*In light of the good progress made on Employment and Support Allowance (ESA) cases to date, with over 200,000 already successfully transitioned to UC, a decision has been made to increase the volume of Migration Notices issued each month to 83,000. This will allow a little more time before the end of March 2026 to provide support for our more vulnerable customers, and complete the migration of ESA cases to Universal Credit, with the final Migration Notices issued in September.*

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 13<sup>th</sup> March 2024, DWP announced DHP government grants for 2024/25. As expected, for City of Lincoln and North Kesteven. these were the same amounts as for 2023/24. On 19<sup>th</sup> 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 shows DHP government grant allocations, for the last fourteen years.

	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 4 2024/25:

DHP Applications – 2024/25	City of Lincoln	North Kesteven
Total number awarded	219 (Quarter 4 2023/24 = 278)	150 (Quarter 4 2023/24 = 153)
No. awarded for Housing Benefit	33 (Quarter 4 2023/24 = 53)	30 (Quarter 4 2023/24 = 30)
No. awarded for Universal Credit	186 (Quarter 4 2023/24 = 225)	90 (Quarter 4 2023/24 = 123)
Average DHP award	£571.63 (Quarter 4 2023/24 = £511.52)	£536.81 (Quarter 4 2023/24 = £533.67)

- 5.3 The table below shows DHP spend for quarter 4 2024/25:



	Central Government - DHP Grant 2024/25	DHP total net paid as at 6th April 2025	DHP committed as at 6th April 2025	DHP total spend as at 6th April 2025	% Grant spent
City of Lincoln	£132,330	£120,315	£4,871	£125,186	95%
North Kesteven	£86,931	£79,345	£1,176	£80,522	93%

There was a slight DHP underspend in 2024/25 partly due to a more 'cautious' approach being taken in this financial year with it being the first year Disability Living Allowance & Personal Independence incomes were not disregarded for DHP assessment to allow for more DHP being allocated to private sector cases with a 'cap' in place. This 'cap' is being raised in 2025/26, so it is not envisaged there will be a DHP underspend this current financial year.

## 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'), as well as Household Support Fund wave 7 ('HSF7').

### 6.2 Household Support Fund wave 6 (HSF6)

On 2<sup>nd</sup> 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. 1<sup>st</sup> October 2024 to 31<sup>st</sup> 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, which was subsequently part-allocated to District Council to deliver local schemes.

Officers have been proactive in delivery of the HSF6 schemes in our districts, with awards made through HSF6 as follows:

## City of Lincoln

Household Composition	Households with a Disabled Person	Households with Children	Households with a Pensioner	Other	
Number of Households Helped	1,123	1,498	247	1,121	
Amount of Award	£80,467	£143,520	£30,249	£73,083	<b>Total Paid £327,319</b>

## North Kesteven

Household Composition	Households with a Disabled Person	Households with Children	Households with a Pensioner	Other	
Number of Households Helped	331	1,005	240	377	
Amount of Award	£31,358	£117,281	£27,113	£33,234	<b>Total Paid £208,986</b>

### 6.3 Household Support Fund wave 7 (HSF7)

Household Support Fund for the financial year 2025/26 was announced as part of the Autumn Statement on 30<sup>th</sup> October 2024, with guidance being made available for local authorities on 19<sup>th</sup> March 2025.

The primary objective of HSF continues to be the provision of support with the cost of essentials, namely energy and water, wider essentials, and food. While this is the priority, local authorities are also now encouraged to consider using the Fund to provide some form of preventative support which can have a longer term, sustainable impact

The government has made an allocation of £9,631,345.40 available to Lincolnshire, to be utilised between 1<sup>st</sup> April 2025 and 31<sup>st</sup> March 2026. The full guidance and grant determination be viewed at <https://www.gov.uk/government/publications/household-support-fund-guidance-for-local-councils>.

Indicative allocations of HSF7 for our partner local authorities, are:

- City of Lincoln: £523,945
- North Kesteven: £360,212.

Officers are working with an established range of referral partners and application processes – as well as potentially some new partners/routes – to ensure these HSF7 monies (through vouchers, food parcels, energy top-ups, etc) are delivered to those identified as in need. A key focus will again be on reducing foodbank dependency wherever possible, working with partners to help signpost residents to other means of support (e.g., money advice), - as well as continuing to support a drive to further increase usage of community groceries. There will also be an aim to focus on preventative support, - it should also be noted that there is no guarantee of a further Household Support Fund scheme (or of another form of local welfare provision) after March 2026.

In terms of an ‘open application’ scheme, officers will continue to work with other District Council colleagues to try and ensure a consistent approach wherever possible, but with reference to City of Lincoln and North Kesteven specific requirements and available funding too. It is envisaged that the best way to ensure the most effective use of HSF7 monies, may be to open up the scheme in a number of phases, with Districts’ schemes envisaged to commence in early-mid June 2025.

In terms of administrative costs incurred by the shared service for delivery of HSF7, it is proposed that in the region of 5% of Lincoln and North Kesteven's allocations be allocated to these costs – as is allowable under the scheme. A range of % administrative costs have been claimed by District Councils, in previous rounds of HSF.

Cost of living pressures are likely to remain high – locally and nationally – and increase, through the winter months. With the extension of Household Support Fund now having been announced, officers are aiming to provide vital cost of living support monies to residents/partner organisations quickly and effectively, and will aim to deliver this fund/ these monies on a similar basis as previous rounds of Household Support Fund. On this basis, recommendation 10.2 in this report seeks approval of a scheme in principle, and also to delegate these decisions to the respective Chief Executive of both partner local authorities.

## **7. Financial Inclusion**

- 7.1 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 2025/26, are:

- Appropriate communications as and when proposed/confirmed further welfare reforms are introduced (e.g. those relating to PIP), but for the meantime with a *'don't worry, get in touch'* message/approach;
- Co-ordination of 'Talk Money Week' activities in Lincolnshire during November 2025: [Talk Money Week | Money and Pensions Service](#) ;
- A conference to be held in February 2026 (date and venue TBC), to follow on from the highly successful conferences held in Boston (2023), Grantham (2024) and Skegness (2025).

- 7.2 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 \(n-kesteven.gov.uk\)](#)

Also, LFIP has developed a whole range of cost of living support web pages and information through a dedicated area of the Connect to Support Lincolnshire website: [Money Talk Lincs | Lincolnshire](#) .

## **8. Strategic Priorities**

- 8.1 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.

## **8.2 Organisational Impacts**

## **8.3 Finance**

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

## **8.4 Legal Implications inc Procurement Rules**

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

## **8.5 Equality, Diversity and Human Rights**

The Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.

It requires that public bodies have due regard to the need to:

- Eliminate discrimination
- Advance equality of opportunity
- Foster good relations between different people when carrying out their activities

## **9. Risk Implications**

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

## **10. Recommendations**

10.1 Joint Committee notes this report, also that a further update will be presented at the next meeting of this Committee.

10.2 Joint Committee:

- (i) Approves officers within the Revenues and Benefits Shared Service to deliver Household Support Fund schemes (Household Support Fund wave 7 – 'HSF7') for 2025/26, - in line with associated guidance, to deliver this fund/ these monies on a similar basis as in previous rounds of the Household Support Fund scheme, with reference to any specific identified cohorts where appropriate and with a focus on preventative support.
- (ii) To delegate any further decisions required on HSF7 to the respective Chief Executive of both partner local authorities, - to enable prompt and effective delivery of these vital cost of living support monies.

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

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