

To: Finance, Resources and Customer Services Policy Board

On: 13 June 2024

Report by: Director of Finance and Resources

Heading: Business Services Performance Report

1. Summary

1.1 This report details performance across key Business Services functions including revenue collection and benefit administration for the period ending 28 April 2024.

2. Recommendations

2.1 It is recommended that the Board:

- Note the contents of the report.

3. Revenue Collection

3.1 Council Tax

3.1.1 This section details the collection performance as at 28 April 2024 for Council Tax. It also provides details of the total sums collected for the previous financial year.

3.1.2 The billable sum for 2024/25 is £102,049,076.

- 3.1.3 The sums collected to date for 2024/25 are £15,109,905 which is 14.81% of the billable sum (14.80% last year). This represents an increase of 0.01% in cash collection as a proportion of net charges billed compared with the same position for 2023/24.
- 3.1.4 The Council Tax Reduction (CTR) awarded is £13,663,188, amounting to 11.81% of the billable sum, which is 0.24% less than at the same point last year.
- 3.1.5 The Service continues to encourage the take-up of CTR, and process claims following notification of Universal Credit awards being in place. Take-up activities will continue this year including tracking of potential applications, data matching and analysis to maximise CTR awards and support customers, where possible.

3.2 Non-Domestic Rates

- 3.2.1 This section details the collection performance as at 28th April 2024 for Non-Domestic Rates (NDR).
- 3.2.2 The Non-Domestic Rates (NDR) charges billed for 2024/25 amount to £129,377,362, compared with £118,354,875 in 2023/24. The reasons for the 9% increase in charges will include increased intermediate and large property poundage supplements and the tapering of transitional relief.
- 3.2.3 Cash receipts to date amount to £799,826 which is 0.62% of the sum billed. This is a decrease in cash collection as a proportion of net charges billed of 1.30% compared with the same position for 2023/24.
- 3.2.4 Payment collection for Non-Domestic Rates commences in May each year.

4. Benefit administration

This section details the processing performance in relation to Housing Benefit and the Scottish Welfare Fund, as at the end of April 2024. Also provided is an update on the funding and expenditure position in relation to Discretionary Housing Payments (DHP) and the Scottish Welfare Fund.

4.1 Workload and Performance

- 4.1.1 The Service aims to balance the varied and changing workload resulting from the impacts of the ongoing Cost of Living Crisis and any post-pandemic effects.
- 4.1.2 The Service is anticipating a significant decrease in Housing Benefit claims over the next 12-18 months as the Department for Work and Pensions implements Universal Credit Migration Plans which includes the transition of legacy benefits such as Income Support and Employment Support Allowance.

- 4.1.3 In collaboration with stakeholder partners, processes have been put in place to monitor caseloads, ensuring that customers are supported through this change and assisted to receive, where appropriate, CTR and DHP support which are administered by the Council.
- 4.1.2 The Service continues with a positive trend; this is reflected in the performance data below showing the majority of indicators within target for the period.
- 4.1.4 Training and support remains in place for new and less experienced staff members. Training for benefits work is an extensive process, taking several weeks for a new team member to become proficient in a single process, and many months to be fully trained in all areas and be fully productive.

4.2 Speed of Processing – Housing Benefit

- 4.2.1 Targets have been amended for 24/25; for New Housing Benefit 22 days compared with 23 days, Change in Circumstances 9 days compared with 10 days last year.
- 4.2.2 As detailed in Table 1 below, processing speed for New Claims is well within target for the period.
- 4.2.3 In relation to New Claims processed within 14 days of all information received, this measure is marginally out of target for the period. The target would have been met but for increased numbers of joint applications for Housing Benefit and Council Tax Reduction being received in response to the issuing of annual Council Tax bills where there proved to be no eligibility for Housing Benefit.
- 4.2.4 Processing of Changes in Circumstance (CIC) is well within target for the reporting period.

(Supplementary processing information is attached in Appendix 2 for members' reference)

Table 1 – Performance Summary

Performance measure	4 Week Reporting Period 12 April 2024 to 9 May 2024	Year to date position	Annual Target
New Claims – processing time (no. of days)	14 days	19 days	22 days
New Claims - % processed within 14 days of all information received	91%	94%	92%
Changes in Circumstance – processing time (no. of days)	6 days	4 days	9 days

4.3 Discretionary Housing Payments

- 4.3.1 The total budget for Discretionary Housing Payments for 2024/25 is shown in Table 2 below. This includes an additional amount of £13k allocated by the Council during 2023/24 which was carried forward to 2024/25.
- 4.3.2 The budget shows the indicative spending split categories provided to the Council by Scottish Government.
- 4.3.3 The Scottish Government Financial Hardship funding amount detailed in Table 2 has been augmented as part of re-distribution activities undertaken by Scottish Government. Unspent funds from the 23/24 Scotland-wide budget have been pooled and redistributed fairly across local authorities. The Council did not have any unspent Scottish Government funds during last year and has been allocated additional resources of £466,331 which has significantly boosted the budget for Financial Hardship support.
- 4.3.4 The DHP budget has been calculated to include the full Scottish Government estimate of the amount of funding required to fully mitigate the effect of both the Benefit Cap and the Bedroom Tax. These estimates include a 20% reserve allocation, which will be paid in May 2025, if required.
- 4.3.5 In line with DHP Policy and Regulations, the Service makes awards to fully mitigate the effect of the Benefit Cap and the Bedroom Tax and maximise spend within the year.
- 4.3.6 Stakeholder partners have been advised of the change in approach this year to enable them to provide alternative support to customers, where appropriate.
- 4.3.7 Table 3 shows the performance information in relation to DHPs. The table shows that the average processing time in relation to DHP is within target.

Table 2 – DHP Budget

Funding – indicative allocations	Amount
Renfrewshire Council (brought forward from 2023/24)	£13,051
Financial Hardship** – Scottish Government tranche 1	£242,987
Financial Hardship – Scottish Government tranche 2	£466,331
Benefit Cap* – Scottish Government	£145,388
Bedroom Tax* – Scottish Government	£2,503,648
Total budget for the year	£3,371,405

*These figures represent the maximum amount required to cover the estimated shortfall of customers impacted by the Benefit Cap or Bedroom Tax.

**Financial Hardship budget for 23/24 was £811,256 of which £465,409 was allocated by SG and £345,847 was Council funding carried forward.

Table 3 – DHP Performance Summary

Measure	1 April 2024 to 30 April 2024
Volume of DHP applications received	1,593 applications
Volume of DHP decisions made	1,193 decisions
Number of DHP awards	1,191 awards
Average processing time (target 29 days)	4 days
Total amount committed/paid	£1,011,048

4.4 The Scottish Welfare Fund

- 4.4.1 The Scottish Welfare Fund (SWF) provides a safety net for vulnerable people on low incomes through the provision of Community Care Grants and Crisis Grants. The Scottish Welfare Fund is a national scheme, underpinned by law and delivered on behalf of the Scottish Government by all local councils. The SWF replaced elements of the Social Fund abolished by the Department for Work and Pensions in 2013.
- 4.4.2 The Service makes awards in 2024/25 in line with Scottish Government guidance and had spent 9% of its total budget for the Scottish Welfare Fund (SWF) by the end of April 2024. The service is on track to spend its full budget by the end of March 2025.
- 4.4.3 The total budget for the Scottish Welfare Fund for 2024/25 is shown in Table 4 below. This includes an additional amount of £400,000 allocated by the Council.
- 4.4.4 The performance data relating to the Fund is presented in Table 4 below. The Service processed both Crisis Grants and Community Care Grants within target for the period.

Table 4 – SWF Performance Summary (Crisis & Community Care Grants)

Measure	1 April 2024 to 30 April 2024
Number of Crisis Grant applications received	847
Number of Crisis Grant Awards	582
Total amount paid for Crisis Grants	£58,714.49
Average Processing time year to date (2 working days target)	2 days
Average Processing time within April	2 days
Number of Community Care Grant applications received	210
Number of Community Care Grant Awards	110
Total amount paid for Community Care Grant	£91,488.20
Average processing time year to date (15 working days target)	9 days
Average processing time within February	9 days
Total amount paid/committed from the fund	£150,202.69
Budget from Council 2024/25	£400,000
Budget provided by Scottish Government	£1,252,119
Total Budget	£1,652,119

Implications of the Report

1. **Financial** - The level of collection of Local Taxation continues to provide funding for the delivery of Council services throughout Renfrewshire.
2. **HR & Organisational Development** – None.
3. **Community/Council Planning** –
 - Our Renfrewshire is fair - An effective Benefits service is vital to the quality of life of many of our citizens as it provides vital support for low income households to sustain tenancies and meet their rent obligations.
 - Working together to improve outcomes - An efficient and effective billing and administrative process for the collection of local taxes is vital for ensuring the recovery of income to the Council to support the provision of local services. This is supported by a range of payment opportunities for the public, including electronic and digital payments (e.g. Direct Debit, Website and Telephone).

- Working together to improve outcomes – Efficient and effective customer service is vital to ensuring that citizens have equality of access to Council services, whether this is digitally, by telephone or face to face.
4. **Legal** – None.
 5. **Property/Assets** – None.
 6. **Information Technology** – None.
 7. **Equality & Human Rights** - The recommendations contained within this report in relation to performance updates has been considered in relation to its impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because it is for consideration of performance only.
 8. **Health & Safety** – None.
 9. **Procurement** – None.
 10. **Risk** – None.
 11. **Privacy Impact** – None.
 12. **Cosla Policy Position** – None.
 13. **Climate Risk** – None.

List of Background Papers

None

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Appendix 1

RENFREWSHIRE COUNCIL

REVENUES COLLECTION STATEMENT AS AT 28 APRIL 2024

COUNCIL TAX	2023/24	2024/25
	£m	£m
Projected Yield	108.473	110.304
Gross Charges	114.218	115.712
Less rebates	13.862	13.663
Net Charges Billed	<u>100.356</u>	<u>102.049</u>
Cash Collected	94.203	15.110
Rebate Grant	13.862	13.663
	<u>108.065</u>	<u>28.773</u>
Cash collected as % of Net Charges	93.87%	14.81%
Income as % of Projected Yield	99.62%	26.09%

NON DOMESTIC RATES	2023/24	2024/25
	£m	£m
Projected Yield	115.988	126.790
Gross Charges	143.620	151.795
Less reliefs	25.265	22.418
Net Charges Billed	<u>118.355</u>	<u>129.377</u>
Cash Collected	114.969	0.800
Cash collected as % of Net Charges	97.14%	0.62%
Cash collected as % of Projected Yield	99.12%	0.63%

APPEALS

Where a claimant disputes a Benefits decision and also disputes a revision decision, they can formally make an Appeal. The Benefits Service will prepare a detailed submission which is then considered by the Independent Tribunals Service. Preparation of a submission is a very involved process and requires significant data gathering.

Target processing speed (number of days)	60		
Result: last 3 months (days)	February: 1 day	March: n/a	April: 53 days
Average (12 months to date)	43 days		
Average Appeals Completed	3 Appeals per month		

Comment:- Appeals volumes are very low, which is expected due to reducing Housing Benefit caseload. February appeals workload consisted of a single straightforward case.

REVISIONS

Where a claimant disputes a benefits decision in the first instance, they can request for it to be looked at again. This is known as a Revision. The process involves a Senior Benefit Assessor reviewing the decision thoroughly to decide whether the decision should stand.

Target	28 days		
Result last report	December 23: 21	January 24: 24	February 24: 20
Result Last 3 months	February 24: 20	March 24: 22	April 24: 32

Comment:- Higher than normal volumes of revisions being received around the busy year-end period led to performance being slightly over target during April.

ACCURACY

The Service proactively monitors the accuracy of benefits decisions made through a robust audit checking programme. The Service targets to audit a minimum of 4% of calculations.

	Target %	Actual %
Volume of Audits 2024/25	4%	26%
Accuracy – April 2024	95%	91%
Accuracy – 2024/25	95%	91%

Comment:- The Service continues to analyse errors and action trends/patterns by providing additional guidance/training where needed. While accuracy was above target for the period, this is recognised as a key priority for sustained improvement, targeted training takes place following errors being identified and a detailed training matrix is being developed as more capacity for training activity is available.

HOUSING BENEFIT OVERPAYMENTS

The service is responsible for raising overpayments where Housing Benefit has been paid in error. If these have resulted from errors made by claimants, the cost is partially funded by the DWP. The service attempts to recover both newly raised and historic debts from claimants or landlords as appropriate.

Overpayments raised 2024/25	£102,362
Overpayments raised and recovered in year	£17,686
% Recovery	17.28%
All recovery in year	£91,916
All recovery vs raised in year	89.80%
All recovery vs all debt	1.26%
Total debt outstanding at end of reporting period	£7,221,262