

# North Lanarkshire Council Report

## Finance and Resources Committee

Does this report require to be approved?  Yes  No

Ref GT / PH

Date 04/03/26

## Revenues and Benefits Update

**From** Greg Telfer, Chief Officer (Finance and Technology)

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### Executive Summary

This report provides an update on the performance within the Revenues and Benefits functions of Finance & Technology as at 31 December 2025.

Key points to note include:

- As at 31 December 2025, 82.11% of Council Tax due for 2025/26 had been collected. This is a marginal increase from the same period last financial year (0.37%).
- Non-Domestic Rates collection at 31 December 2025 64.65% of the total annual charge which is lower than the previous financial year (81%).
- The Service continues to meet statutory timescales for administering benefits applications and changes of circumstance.

### Recommendations

It is recommended that the Finance and Resources Committee:

- (1) Acknowledge the content of the report.

### The Plan for North Lanarkshire

|                    |  |
|--------------------|--|
| Priority           | Improve North Lanarkshire's resource base  |
| Ambition statement | (21) Continue to identify and access opportunities to leverage additional resources to support our ambitions |
| Programme of Work  | Statutory / corporate / service requirement  |

## 1. Background

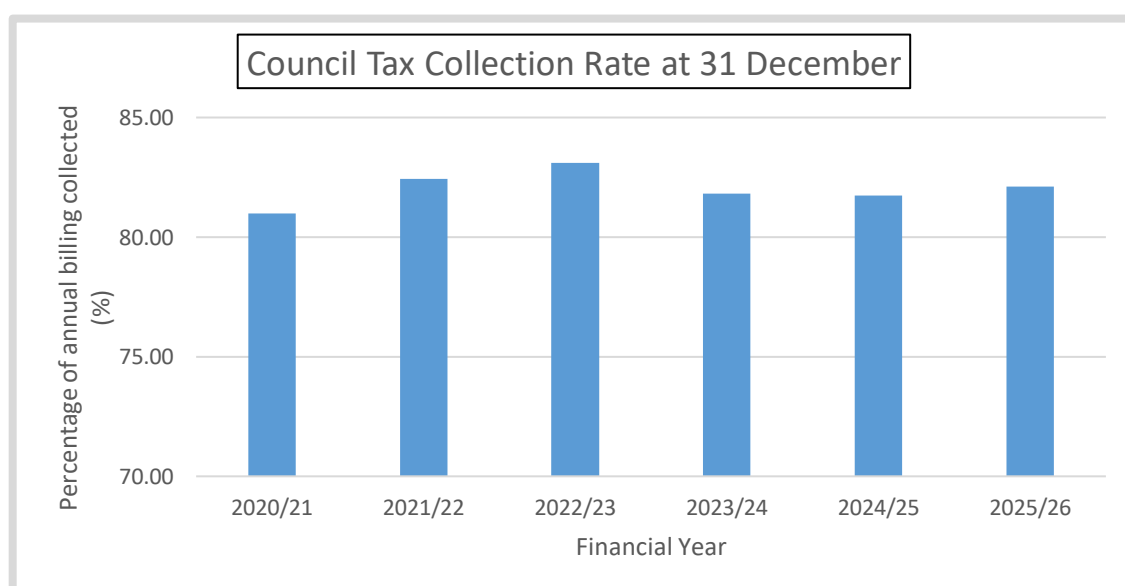
- 1.1 The Finance and Technology Service is responsible for the administration and collection of all local taxation in North Lanarkshire in the form of Council Tax and Non Domestic Rates.
- 1.2 In addition, the Service administers a number of benefits for residents of North Lanarkshire including Housing Benefit, Council Tax Reduction, Scottish Welfare Fund, Discretionary Housing Payment, Free School Meals, Clothing Grants and Blue Badges.

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## 2. Report

### Council Tax

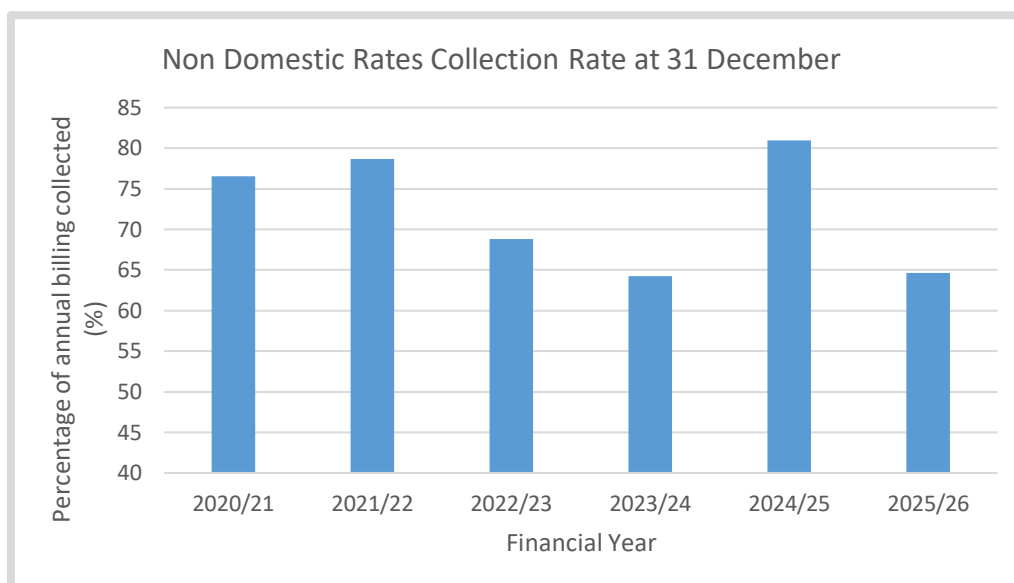
- 2.1 The graph below shows the cash collected at 31 December for each financial year. It is worth noting that cash is allocated to specific Council Tax years so the graph represents cash received against the initial billing year (i.e. billed and received in 2025/26) and does not include cash collected in subsequent years (i.e. billed in 2024/25 but received in 2025/26). This ensures a like for like comparison.



- 2.2 The collection figure to 31 December in the 2025/26 financial year of 82.11% is 0.37% higher than the same period last financial year.
- 2.3 It should be noted that in-year collection of Council Tax is a Statutory Performance Indicator. However, it does not reflect the overall collection rate of Council Tax which includes collection of prior year arrears. This latter measure has a greater bearing on the Council's finances and is reflected in the regular budget monitoring reports to Committee.

## Non-Domestic Rates

2.4 The following graph shows the cash collected at 31 December for each financial year:



2.5 The collection figure to 31 December in the 2025/26 financial year is 64.65%. This represents a decrease of 16.35% compared to the same time period in 2024/25.

2.6 The Finance and Resources Committee approved North Lanarkshire Council's policy on Empty Property Relief from 1 April 2023. This policy has been subject to ongoing review and at this stage, no amendments are proposed. The policy will remain under continuous monitoring, and any required revisions or proposals identified will be presented to the Committee for consideration and approval.

## Housing Benefits

2.7 The data below highlights the Statutory Performance Indicators measuring the speed of processing for new Housing Benefit claims and for changes in circumstances. The table below shows the cumulative figures for the 2025/26 financial year.

| Days to Process         | 2024/25 | 2025/26 | DWP Processing Target |
|-------------------------|---------|---------|-----------------------|
| New Claims              | 14      | 15      | < 30 days             |
| Change of Circumstances | 11      | 11      | < 16 days             |

2.8 The Service continues to meet DWP targets aligned to the statutory requirements for the speed of processing of both new claims and changes of circumstances.

## Council Tax Reduction Scheme

2.9 As at 31 December 2025 a total of £29.033m in Council Tax Reduction has been awarded for the 2025/26 financial year. This compares to £26.237m to the same period during 2024/25, representing an increase of £2.796m (10.66%).

2.10 The Service received 4,539 applications between 1 April and 31 December 2025 compared with 5,057 during 2024/25, representing a decrease of 11.41%.

- 2.11 The Service continues to see an upward trend in the volume of changes in circumstances requests. From 1 April to 31 December 2025 a total of 127,144 changes were processed compared to 107,385 for the previous financial year; an increase of 18.40%.

### **Discretionary Housing Payments (DHP)**

- 2.12 From 1 April 2017 funding for DHP has been devolved to Scottish Government. This funding supports both the Scottish Government's commitment to fully fund the implications of the Bedroom Tax and an additional sum available for other reasons such as the Benefit cap and the restrictions on Local Housing Allowance rates.
- 2.13 From 1 January 2023 the Scottish Government is fully funding the implications of mitigating the benefit cap. This was announced as part of the tackling child poverty delivery plan 'Best Start, Bright Futures' in March 2022. Local authority Leaders have agreed to fuller benefit cap mitigation through the DHP scheme from 1st January 2023. For 2025/26 the Scottish Government has provided ring-fenced funding of £0.469m to mitigate the benefit cap. As at 31 December, the amount paid and committed in respect of the benefit cap was £0.125m (26.57%).
- 2.14 As at 31 December 2025 the total paid and committed in respect of Bedroom Tax was £6.115m. In comparison, this sum was £5.956m at the same point during 2024/25.
- 2.15 In addition, the Council received £0.467m in funding to address pressures unrelated to the bedroom tax. In November 2025, the Scottish Government provided further allocations of £0.043m and £0.056m under the Housing Emergency Action Plan to support the improvement of homelessness services. This resulted in a combined total of £0.570m available for expenditure on activities not associated with the bedroom tax or the benefit cap. As at 31 December 2025, £0.433m, representing 75.94% of the total funding, had been paid or formally committed.
- 2.16 As in previous years, the Service will continue to liaise with colleagues in Housing and Housing Associations to encourage applications to the fund. In addition, the Service will also liaise with Universal Credit claimants affected by the benefit cap who could possibly be eligible for the mitigation.

### **Scottish Welfare Fund**

- 2.17 The Council has administered the Scottish Government's Scottish Welfare Fund (SWF) since 1 April 2016.
- 2.18 The Scottish Government provides an annual award budget of £2.760m to North Lanarkshire Council.
- 2.19 As indicated in the last update to Committee, the Council has continued to assess applications at High priority. This means that applications will only be considered where there is immediate and severe need, applicants are highly vulnerable, where there will be significantly adverse impacts to health and wellbeing with a no grant award, and where the effect of the grant is immediate and substantial. Staff assessing Scottish Welfare Fund applications are highly trained in making these judgements in accordance with the statutory guidance and where an application is unsuccessful, they will signpost the applicant to other community-based supports.

- 2.20 There are two grant schemes and their relative performance during 2025/26 and prior year comparison is as follows:

**2025/26**

|                             | Applications Assessed | Awards        | Unsuccessful Applications | Acceptance Rate |
|-----------------------------|-----------------------|---------------|---------------------------|-----------------|
| Crisis Grants               | 13,887                | 10,685        | 3,202                     | 76.9%           |
| Community Care Grants (CCG) | 3,123                 | 2,078         | 1,045                     | 66.5%           |
| <b>Total</b>                | <b>17,010</b>         | <b>12,763</b> | <b>4,247</b>              | <b>75.0%</b>    |

**2024/25**

|                             | Applications Assessed | Awards        | Unsuccessful Applications | Acceptance Rate |
|-----------------------------|-----------------------|---------------|---------------------------|-----------------|
| Crisis Grants               | 14,667                | 10,463        | 4,204                     | 71.3%           |
| Community Care Grants (CCG) | 4,064                 | 2,798         | 1,266                     | 68.8%           |
| <b>Total</b>                | <b>18,731</b>         | <b>13,261</b> | <b>5,470</b>              | <b>70.7%</b>    |

- 2.21 As at 31 December 2025, the total financial value of grants paid from the Scottish Welfare Fund amounted to £2.158m. This represents 64% of the total budget (including the carry forward from 2024/25). It is expected that the allocated budget will be fully spent this financial year taking account of an anticipated increase in crisis applications in the winter months, as well as the assessment of a number of CCG applications that are awaiting assessment.
- 2.22 During 2025/26, the Scottish Welfare Fund has seen a decrease in demand for Crisis applications of 5.32% and a decrease in demand for Community Care Grant (CCG) applications of 23.15%. Although this appears a significant reduction in CCG applications, after taking account of the current outstanding CCG applications still to be assessed, the decrease in demand is 15.77%. The decline in SWF application volumes during 2025/26 appears to be influenced by a combination of policy, awareness, accessibility, and broader socioeconomic factors. The continued application of High priority criteria will likely maintain this trend.
- 2.23 The Service strives to assess applications within the timescales outlined within Scottish Government guidance. Throughout the period the Service has largely continued to assess Crisis applications within the two working day time limit. Whilst it has been more challenging throughout the last year to meet the 15 working day time limit for Community Care Grants, the Service is currently assessing such applications within that timeframe and continues to Fastrack applications linked to homelessness supporting the wider Rapid Rehousing and Homes First strategies.

**Clothing Grants and Free School Meals**

- 2.24 The Finance Service administers Clothing Grant payments and applications for Free School Meals on behalf of the Council for families meeting low-income eligibility criteria.
- 2.25 Up to 31 December 2025 the Service administered and paid out 11,187 Clothing Grants compared to 11,711 by the end of December 2024.
- 2.26 The Service also awarded 10,211 Free School Meal applications in this period compared to 10,167 for the same period in 2024.

## **Blue Badges**

- 2.27 The Finance Service administers the Blue Badge scheme in accordance with Scottish Government guidance. The eligibility criteria means that some are automatically entitled to a Blue Badge. In other cases, the Council assesses an individual's eligibility which may include the requirement for a mobility assessment and meeting a healthcare professional.
- 2.28 As at 31 December 2025, the Service administered 8,743 Blue Badge applications with 7,125 awarded (81.5% award rate). Over the same period in the 2024/25 financial year the Service administered 8,690 applications with 7,793 awarded (89.7% award rate).
- 2.29 Scottish Government guidance states that applicants should receive a decision on their application in around 12 weeks. The Council is currently reaching a decision within 6 weeks.

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### **3. Measures of success**

- 3.1 Continuous improvement in processing and collection rates.

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### **4. Supporting documentation**

None



**Greg Telfer**  
**Chief Officer (Finance and Technology)**

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## 5. Impacts

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|---|
| <b>5.1 Public Sector Equality Duty and Fairer Scotland Duty</b><br>Does the report contain information that has an impact as a result of the Public Sector Equality Duty and/or Fairer Scotland Duty?<br>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/><br>If Yes, please provide a brief summary of the impact?<br><br>If Yes, has an assessment been carried out and published on the council's website? <a href="https://www.northlanarkshire.gov.uk/your-community/equalities/equality-and-fairer-scotland-duty-impact-assessments">https://www.northlanarkshire.gov.uk/your-community/equalities/equality-and-fairer-scotland-duty-impact-assessments</a><br>Yes <input type="checkbox"/> No <input type="checkbox"/> |
| <b>5.2 Financial impact</b><br>Does the report contain any financial impacts?<br>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/><br>If Yes, have all relevant financial impacts been discussed and agreed with Finance?<br>Yes <input type="checkbox"/> No <input type="checkbox"/><br>If Yes, please provide a brief summary of the impact?  |
| <b>5.3 HR policy impact</b><br>Does the report contain any HR policy or procedure impacts?<br>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/><br>If Yes, have all relevant HR impacts been discussed and agreed with People Resources?<br>Yes <input type="checkbox"/> No <input type="checkbox"/><br>If Yes, please provide a brief summary of the impact?   |
| <b>5.4 Legal impact</b><br>Does the report contain any legal impacts (such as general legal matters, statutory considerations (including employment law considerations), or new legislation)?<br>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/><br>If Yes, have all relevant legal impacts been discussed and agreed with Legal and Democratic?<br>Yes <input type="checkbox"/> No <input type="checkbox"/><br>If Yes, please provide a brief summary of the impact?   |
| <b>5.5 Data protection impact</b><br>Does the report / project / practice contain or involve the processing of personal data?<br>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/><br>If Yes, is the processing of this personal data likely to result in a high risk to the data subject?<br>Yes <input type="checkbox"/> No <input type="checkbox"/><br>If Yes, has a Data Protection Impact Assessment (DPIA) been carried out and e-mailed to <a href="mailto:dataprotection@northlan.gov.uk">dataprotection@northlan.gov.uk</a><br>Yes <input type="checkbox"/> No <input type="checkbox"/>  |

**5.6 Technology / Digital impact**

Does the report contain information that has an impact on either technology, digital transformation, service redesign / business change processes, data management, or connectivity / broadband / Wi-Fi?

Yes  No

If Yes, please provide a brief summary of the impact?

The Service has been liaising with Business and Digital on the Landlord Portal and RPA developments and these will be managed in line with Business and Digital's available resources.

Where the impact identifies a requirement for significant technology change, has an assessment been carried out (or is scheduled to be carried out) by the Enterprise Architecture Governance Group (EAGG)?

Yes  No

**5.7 Environmental / Carbon impact**

Does the report / project / practice contain information that has an impact on any environmental or carbon matters?

Yes  No

If Yes, please provide a brief summary of the impact?

**5.8 Communications impact**

Does the report contain any information that has an impact on the council's communications activities?

Yes  No

If Yes, please provide a brief summary of the impact?

**5.9 Risk impact**

Is there a risk impact?

Yes  No

If Yes, please provide a brief summary of the key risks and potential impacts, highlighting where the risk(s) are assessed and recorded (e.g. Corporate or Service or Project Risk Registers), and how they are managed?

**5.10 Armed Forces Covenant Duty**

Does the report require to take due regard of the Armed Forces Covenant Duty (i.e. does it relate to healthcare, housing, or education services for in-Service or ex-Service personnel, or their families, or widow(er)s)?

Yes  No

If Yes, please provide a brief summary of the provision which has been made to ensure there has been appropriate consideration of the particular needs of the Armed Forces community to make sure that they do not face disadvantage compared to other citizens in the provision of public services.

**5.11 Children's rights and wellbeing impact**

Does the report contain any information regarding any council activity, service delivery, policy, or plan that has an impact on children and young people up to the age of 18, or on a specific group of these?

Yes  No

If Yes, please provide a brief summary of the impact and the provision that has been made to ensure there has been appropriate consideration of the relevant Articles from the United Nations Convention on the Rights of the Child (UNCRC).

If Yes, has a Children's Rights and Wellbeing Impact Assessment (CRWIA) been carried out?

Yes  No