

## Revenues, Benefits and Customer Services Business Plan 2026–2029

This Business Plan details the projects and activity undertaken in support of the Council's Corporate Plan priorities.

The Corporate Plan prioritises local community needs and resources are directed toward the things they think are most important. These needs are aligned with other local, regional and national plans to ensure the ambitions set out in our Corporate Plan are realistic and achievable.

The Business Plan covers a three-year period but will be revised and updated annually. Detailed monitoring of progress against key tasks and outcome measures is undertaken regularly by General Management Team and reported to Cabinet on a quarterly basis. In addition, Cabinet and the Overview and Scrutiny Committee will also occasionally receive high level reports on progress against Corporate Plan priorities as required and as part of action planning, target setting and outturn reporting.

**The Council's Vision for Broxtowe is 'a greener, safer, healthier Borough where everyone prospers'.**

**The Council's Priorities are:**

- 1. Housing:** A good quality home for everyone
- 2. Business Growth:** Invest in our towns and our people
- 3. Environment:** Protect the environment for the future
- 4. Community Safety:** A safe place for everyone
- 5. Leisure and Health:** Healthy and supported communities

**The Priorities and Objectives for Revenues, Benefits and Customer Services are 'provide an excellent customer focused service whilst maximising the Council's income collection':**

- Assist residents to be financially secure through advice or signposting
- Provide payment options to customers while further developing our preferred online options
- Ensure strong income collection is maintained
- Support Residents with Housing Benefit, Local Council Tax Support and Discretionary Housing Payments

## 1. Published Strategy and Policy Documents Supporting the Delivery of Priorities and Objectives

Strategy/Policy Document	Purpose of Document	Renewal Date	Responsible Officer/Contact
Corporate Plan	The Council's overarching plan for its priorities, targets and objectives. The plan sets out priorities to achieve the vision to make “Broxtowe a great place where people enjoy living, working and spending leisure time” with focus on the priorities of Housing, Business Growth, Community Safety, Health and Environment	April 2028	Chief Executive
Business Strategy	Designed to ensure that the Council is: <ul style="list-style-type: none"> <li>• Lean and fit in its assets, systems and processes</li> <li>• Customer focused in all its activities</li> <li>• Commercially minded and financially viable</li> <li>• Making best use of technology</li> </ul>	Updated annually	Deputy Chief Executive
Medium Term Financial Strategy	The Council’s key financial planning document. In detailing the financial implications of the Corporate Plan, the MTFS provides a reference point for corporate decision-making and helps to ensure that the Council can optimise the balance between its financial resources and the delivery of its priorities. The MTFS informs the annual budget-setting process, ensuring that each year’s budget is considered within the context of the Council’s ongoing sustainability over the entirety of the planning period	Updated annually	Deputy Chief Executive Assistant Director Finance Services
Capital Strategy	An overarching summary document which encompasses all capital and treasury activity including the capital programme, financing planning, accounting policies and asset management	Updated annually	Deputy Chief Executive Assistant Director Finance Services

<b>Strategy/Policy Document</b>	<b>Purpose of Document</b>	<b>Renewal Date</b>	<b>Responsible Officer/Contact</b>
Corporate Debt Policy	Provides a statement of fairness and intent	June 2026	Assistant Director Revenues, Benefits and Customer Services
Benefit Overpayments and Recovery Policy	Explains the service intentions when an overpayment of benefit has been made and the subsequent processes of recovery	June 2026	Assistant Director Revenues, Benefits and Customer Services
Discretionary Rate Relief policy guidelines	Highlights the priorities for supporting business through discretionary rate relief and hardships relief	August 2025	Assistant Director Revenues, Benefits and Customer Services
Local Council Tax Support Scheme	Sets out the rules governing the calculation and award of local council tax support	Each year in January	Assistant Director Revenues, Benefits and Customer Services
Council Tax Discretionary Discounts S13A Policy	Provides a set of guidelines for the creation of discretionary council tax discounts	On changes to relevant legislation	Assistant Director Revenues, Benefits and Customer Services
Service Level Agreement with Ashfield District Council	Sets out NNDR partnership agreement with Ashfield	Reviewed annually	Assistant Director Revenues, Benefits and Customer Services
Customer Services Strategy	Summarise and set out the detail of the Customer Services Strategy	December 2026	Assistant Director Revenues, Benefits and Customer Services

<b>Strategy/Policy Document</b>	<b>Purpose of Document</b>	<b>Renewal Date</b>	<b>Responsible Officer/Contact</b>
Customer Services Training Strategy	Set out the Department's vision for maintaining and enhancing the skills and capabilities of staff	Reviewed regularly	Assistant Director Revenues, Benefits and Customer Services
Counter-fraud policy documents	Sets out the Council's approach to protecting its assets from fraud	On changes to relevant legislation	Deputy Chief Executive Chief Audit and Control Officer
Council Tax Care Leavers Discretionary Discount	Sets out the Council's guidelines to assisting care leavers within the Borough through Council Tax reductions	Reviewed Annually in January	Assistant Director Revenues, Benefits and Customer Services
Service Level Agreement with Newark and Sherwood District Council	Sets out the Partnership in relation to Business Rates Property Inspectors	September 2027	Assistant Director Revenues, Benefits and Customer Services

## 2. Service Level Objectives Linked to Corporate Objectives

### Revenues

- Revenue Collection
  - Billing, collection and recovery of all the Council's locally raised revenues - Council Tax, Non Domestic Rates and Sundry Debts
  - Accurate and timely completion of the key government and pool returns: National Non-Domestic Rates (NNDR), Council Tax Base (CTB) and Quarterly Return of Council Taxes (QRC)
  - Provide accurate financial and statistical data to the Council and Government
  - Canvass, inspect and process correspondence to maintain records to support accurate and timely billing and recovery processes
  - Partner with the Citizens Advice Broxtowe to ensure the effective implementation of Universal Credit and support residents with debt issues
  - In line with the digital strategy deliver on line facilities that customers consider, which will include changes to accounts and payment channels of choice

### Benefits

- Benefits
  - Assessing and paying Housing Benefit and Council Tax Support (CTS) in an accurate and timely manner
  - Provide benefit advice to members of the public
  - Calculating Housing benefit and CTS overpayments
  - Accurate and timely completion of the relevant Housing Benefit subsidy returns
  - Lead the Council's approach to welfare reform providing information training and technical briefings to members and senior management
  - Provide the single point of contact for liaison with the DWP's single fraud investigation service

### Quality and Control

- Quality and Control
  - Bill, collect and recover all Sundry Debts owed to the Council
  - Manage the claim and assessment process for Discretionary Housing Payments (DHP)
  - Prepare and represent the council at Appeal Tribunals and DHP member panels
  - Provide key relevant financial reconciliations
  - Recover Housing Benefit overpayments

### Customer Services

- Customer Services
  - Be the Council's first point of contact for face-to-face and telephone contact
  - The provision of effective customer access channels, with emphasis on channel shift through automation and enabling of online self-service
  - The provision of inbound telephony services and face to face interviews for a range of high volume services
  - Improving the quality of transactions by increasing the percentage of enquiries answered at first point of contact, reducing queuing and average handling times and increasing the range of services provided

## Legal Services

- Legal Services
  - Provide support with resolving debt collection where the legal process is required to be followed to recover debt

## Housing

- Housing
  - Assist tenants to remain in their homes working together with the Financial Inclusion Team to ensure financial stability

## Rent

- Rent
  - Work with the Tenants Sustainability and Inclusion Officer to enable tenants to remain in their home and manage rent payments

## 3. Measures of Performance and Service Data

### Context – Baseline Service Data

Service Data / Description	Actual 2022/23	Actual 2023/24	Actual 2024/25	Comments including benchmarking data
Total Council Tax Collected <b>FRLocal_10</b>	£74.1m	£80.3m	£83.4m	Expected collection increases in line with the increase in charge.
Total Business Rates Collected <b>FRLocal_11</b>	£28.8m	£27.1m	£30.4m	Expected collection increases in line with the increase in charge.
Total Sundry Debtors Collected <b>FRLocal_12</b>	£4.8m	£3.9m	£4.5m	The level of Sundry Debtors recovered remains consistent with previous years.
Total Council Tax Liability Orders granted <b>FRLocal_13</b>	2,551	2,878	2,740	The level of liability orders granted reflects the recovery work being conducted.
Total Business Rates Liability Orders granted <b>FRLocal_14</b>	160	162	165	The level of liability orders granted reflects the recovery work being conducted.
Total support/benefit paid <b>FBData_01</b>	£21.0m	£21.3m	£21.1m	The level of support has reduced from the previous year as the changes to Universal Credit continue.

<b>Service Data / Description</b>	<b>Actual 2022/23</b>	<b>Actual 2023/24</b>	<b>Actual 2024/25</b>	<b>Comments including benchmarking data</b>
Benefit claims received <b>FBData_03</b>	2,247	2,039	1,997	Following a rise in 2022 due to the rising cost of living, the number of applications received has reduced and we expect this to continue with the role out of Universal Credit.
Changes of Circumstances received <b>FBData_11</b>	26,940	25,284	28,434	The level of changes has increased due to the level of Universal Credit changes notified to the Council.
Applications for Discretionary Housing Payment <b>FBData_07</b>	437	386	290	The levels of applications received have reduced following the reduction of Cost of Living support.
Appeals received <b>FBData_09</b>	6	3	5	With accurate decisions being made, the number of appeals received remains low and consistent.
Calls offered ( <i>Total demand for calls, i.e. those answered and abandoned in both the Contact Centre and in the back offices</i> ) <b>CSDData_01</b>	94,633	76,743	64,512	The number of calls has reduced due to the fact that Housing Repairs calls are now managed within the Housing Repairs Team.
Calls Answered ( <i>Answered in Contact Centre</i> ) <b>CSDData_02</b>	73,170	73,170	56,654	The reduction in calls answered is a result of the removal of Housing Repairs Calls.
Switchboard Calls Answered ( <i>Answered in Contact Centre</i> ) <b>CSDData_11</b>	45,754	45,229	39,010	The number of calls answered is a reflection of the improved services being provided. The abandonment rate on switchboard is 4%, well within the expected target.
Percentage of calls made to the Contact Centre that are abandoned <b>CSDData_11a</b>	-	-	8.4%	This performance measure is new for 2025/26 and provides a greater reflection of the team performance. Any performance which is under 10% is deemed to be good.

## Critical Success Indicators (CSI)

Priority leaders should work corporately to **define the outcome objective** for each priority area and **identify an outcome indicator** or indicators which will be **Critical Success Indicators**. There will be a maximum of two CSI for each corporate priority.

Indicator Description	Achieved 2022/23	Achieved 2023/24	Achieved 2024/25	Target 2025/26	Target 2026/27	Future Years	Indicator Owner and Comments (incl. benchmarking)
Council Tax collected in year % <b>(BV9)</b>	97.42%	97.63%	97.65%	98.5%	98.5%	98.5%	<p>Assistant Director Revenues, Benefits and Customer Services</p> <p>Target is based on the collection within the year of charge. With the introduction of aspects such as Breathing Space and the impact of the rising cost of living, the team have been unable to return to pre-pandemic levels. The remaining amounts are still actively recovered and percentages collected are in excess of the target.</p> <p>When compared with other authorities in the East Midlands the Council ranks 10th out of 29 local authorities, with Rushcliffe being the only Nottinghamshire Authority exceeding this collection rate.</p>

Indicator Description	Achieved 2022/23	Achieved 2023/24	Achieved 2024/25	Target 2025/26	Target 2026/27	Future Years	Indicator Owner and Comments (incl. benchmarking)
Non-domestic rates collected in the year % <b>(BV10)</b>	98.77%	97.64%	98.5%	99.0%	98.5%	98.5%	<p>Assistant Director Revenues, Benefits and Customer Services</p> <p>In year collection rate has exceeded the target. However, this above target figure is based on collection of a significant Business Rates in the current financial year which related to the previous year. This had the impact of last year's being lower but between the two years would have resulted in a consistent collection rate.</p> <p>Compared with other local authorities in the East Midlands the Council was ranked 4th out of 29 in 2023/24 and the highest in Nottinghamshire.</p>
DHP contribution compared to DWP grant <b>(FRLocal_15)</b>	118%	143%	103%	100%	100%	100%	<p>Assistant Director Revenues, Benefits and Customer Services</p> <p>The Council was provided an additional amount of funding through Nottinghamshire County Council's Household Support Fund which allowed an increase in expenditure above the 100% DWP contribution.</p>
Number of Self-Service payments transactions to the Council (Including both online and Automated Telephone Payments (ATP) (Customer Services) <b>(CSLocal_14)</b>	59,179	78,869	95,262	100,000	100,000	100,000	<p>Assistant Director Revenues, Benefits and Customer Services</p> <p>Online transactions will continue to be promoted as the best method of communicating with the Council.</p> <p>This performance measure has been updated and data recalculated from 2023/24 to include both Self-Service and Automated Telephone Payments.</p>

## Other Performance Indicators

Priority leaders are to identify two sets of performance indicators namely **Key Performance Indicators (KPI)** for reporting to GMT/Members and **Management Performance Indicators (MPI)** for use in business planning and performance monitoring purposes at a service level.

### Key Performance Indicators (KPI)

Indicator Description	Achieved 2022/23	Achieved 2023/24	Achieved 2024/25	Target 2025/26	Target 2026/27	Future Years	Indicator Owner and Comments (incl. benchmarking)
Average time (days) to process Benefit claims <b>(BV78a)</b>	7.9	7.2	7.5	9.0	9.0	9.0	Assistant Director Revenues, Benefits and Customer Services The Council's performance is in the upper quartile for the Country
Average time (days) to process Benefit change of circumstances <b>(BV78b)</b>	4.6	4.4	3.3	4.0	4.0	4.0	Assistant Director Revenues, Benefits and Customer Services The Council's performance is in the upper quartile for the Country
Housing Benefit Overpayments (HBO) recovered as a percentage of the total amount of HBO outstanding <b>(BV79b(ii))</b>	26.4%	23.6%	28.1%	25%	25%	25%	Assistant Director Revenues, Benefits and Customer Services With the roll out of Universal Credit, overpayment recovery has become more challenging. Previously, overpayments could be recovered from ongoing Housing Benefit but the removal of that option is likely to impact on the team's ability to achieve these challenging targets.

Indicator Description	Achieved 2022/23	Achieved 2023/24	Achieved 2024/25	Target 2025/26	Target 2026/27	Future Years	Indicator Owner and Comments (incl. benchmarking)
Calls handled ( <i>Answered in Contact Centre</i> ) <b>(CSData02)</b>	45,754	45,229	56,654	55,000	55,000	55,000	Assistant Director Revenues, Benefits and Customer Services  The service has experienced change in relation to Housing Repairs calls being handled within the Housing Team. This has reduced the volume of calls being received by the Customer Services Team and, as a result, limit the number of calls that can be handled by the team.
Percentage of calls made to the Contact Centre that are abandoned <b>CSData_11a</b>	-	-	8.4%	<10%	<10%	<10%	Assistant Director Revenues, Benefits and Customer Services  New performance indicator 2025/26.  This indicator will provide greater transparency of the level of service provide by the Customer Services Team. The target is based on ensuring an abandonment rate of less than 10%.

## Management Performance Indicators (MPI)

Indicator Description	Achieved 2022/23	Achieved 2023/24	Achieved 2024/25	Target 2025/26	Target 2026/27	Future Years	Indicator Owner and Comments (incl. benchmarking)
Council tax payers paying by Direct Debit <b>(FRLocal_01)</b>	70.1%	71.0%	71.0%	72%	72%	72%	Assistant Director Revenues, Benefits and Customer Services  The achieved performance is almost at saturation point. Work will continue to increase the number of Direct Debit payers.
Council tax written off as 'not collectable' as a proportion of the gross debit <b>(FRLocal_06)</b>	0.20%	0.35%	0.6%	0.4%	0.4%	0.4%	Assistant Director Revenues, Benefits and Customer Services  During 2024/25, the Council conducted an exercise to evaluate debts outstanding for more than eight years. This resulted in an increase in the level of write-offs. The Council only writes off balances that it has exhausted all recovery options for.
NNDR written off as not collectable as a proportion of the gross debit <b>(FRLocal_07)</b>	0.4%	0.3%	0.4%	0.4%	0.4%	0.4%	Assistant Director Revenues, Benefits and Customer Services  The Council only writes off balances that it has exhausted all recovery options for.
Housing Benefit Overpayments written off <b>(BV79B(iii))</b>	12.6%	10.1%	6.3%	10%	12%	12%	Assistant Director Revenues, Benefits and Customer Services  The target has been increased due to the changing landscape of Housing Benefit and the removal of automatic recovery for those moving to Universal Credit.
Recoverable Housing Benefit Overpayments that are recovered during period <b>(BV79B(i))</b>	122.3%	95.0%	98.4%	95%	95%	95%	Assistant Director Revenues, Benefits and Customer Services  Performance in the area has improved due to less overpayments being created as customers move on to Universal Credit.

<b>Indicator Description</b>	<b>Achieved 2022/23</b>	<b>Achieved 2023/24</b>	<b>Achieved 2024/25</b>	<b>Target 2025/26</b>	<b>Target 2026/27</b>	<b>Future Years</b>	<b>Indicator Owner and Comments (incl. benchmarking)</b>
Outstanding sundry debtors at year end <b>(FPLocal_10)</b>	£1.7m	£1.5m	£1.6m	£1.6m	£1.6m	£1.7m	Assistant Director Revenues, Benefits and Customer Services  This is the level of debt outstanding at the end of the financial year. The target reflects inflation.
Sundry debtors collected in year as a proportion of the annual debit <b>(FPLocal_02)</b>	85.4%	85.8%	90.2%	90%	90%	90%	Assistant Director Revenues, Benefits and Customer Services  Following the pandemic, recovery rates have continued to improve and are now back in line with expected target.

#### 4. Key Tasks and Priorities for Improvement 2026/27 – 2028/29 Including Commercial Activities

Priority leaders are asked to consider potential **commercial activities** in their priority areas when setting the key tasks and priorities for the next three years. In doing so priority leaders should consider:

- In which service areas could new commercial activities be undertaken?
- How much additional income could be generated from the new commercial activities?
- Would additional resources (employees, equipment, systems etc.) be needed to undertake the new commercial activities? If yes, outline these with estimates of costs.
- How will these new commercial activities link into the Council’s Medium Term Financial Strategy, Capital Programme, Business Strategy and Commercial Strategy?
- Will the new commercial activities affect existing Revenue and Capital budgets? If yes, then remember to include the net income or costs to Section 5 ‘Link Key Tasks and Priorities for Improvement to the Financial Budgets’.
- Please identify new ‘**commercial activities**’ in the comments column.

Action	Targeted Outcome	Partnership / Procurement Arrangement	Officers Responsible / Target Date	Budget Implications / Efficiencies / Other comments
Manage the introduction of Universal Credit (UC) <b>RBCS1620_01</b>	Transfer of working age HB claims to UC will be administered by the DWP	Other council departments, system suppliers and DWP	Assistant Director Revenues, Benefits and Customer Services March 2026	The roll out of UC continues and will reduce the amount paid out by the Council. This will impact on the Subsidy amounts that can be claimed.
Manage the Introduction of Housing Element within Pension Credit <b>RBCS2528_01</b>	Transfer of pension age HB claims to Pension Credit will be administered by the DWP.	Other council departments, system suppliers and DWP	Assistant Director Revenues, Benefits and Customer Services March 2028	The Roll out of HB in to Pension Credit will reduce resource requirement and the amount of subsidy amounts that can be claimed.

Action	Targeted Outcome	Partnership / Procurement Arrangement	Officers Responsible / Target Date	Budget Implications / Efficiencies / Other comments
Business Rates Review <b>RBCS2023_01</b>	To review the relevant Rateable Value (RV) of Businesses.	Working with Newark and Sherwood District Council (NSDC) and Analyse Local to review the Rateable Values	Assistant Director Revenues, Benefits and Customer Services September 2027	Contract with NSDC will cost £20k per annum. Analyse Local will charge 10% of any RV that they identify as an increase. Any amounts payable will be linked to an increase in the Business rates collectable. Analyse Local will also provide software that will allow greater analysis of the Business Rates data at a cost of £2k per annum, which is now within the existing budget.  The Business Rates Baseline Reset will create challenges in this area with expected growth not to be included in the 2026/27 year.
Evaluate and implement OpenChannel, subject to Business Case <b>RBCS2124_01</b>	To implement the OpenChannel module giving end to end online functionality for Customers in Council Tax and Benefits	Relevant software provider, using the relevant procurement framework	Assistant Director Revenues, Benefits and Customer Services September 2026	Promoting online facilities allowing integration with the back office system. As part of the contract renewal, the Council received the software to develop the OpenChannel module. Work commenced and full role out of all forms is anticipated in tranches over the coming year. It is expected that with greater online functionality there will be less demand on Customer Services and the Revenues Team.

Action	Targeted Outcome	Partnership / Procurement Arrangement	Officers Responsible / Target Date	Budget Implications / Efficiencies / Other comments
Single Person Discount Review <a href="#">RBCS2528_02</a>	To review all Single Person Discount accounts on Council Tax	Nottinghamshire Countywide project using relevant procurement framework	Assistant Director Revenues, Benefits and Customer Services  October 2027	<p>The process will aim to reduce the number of Single Person Discounts that are being claimed in error or through fraudulent means. The process risk scores each account based on credit information.</p> <p>The exercise is outsourced to an external provider, previously NEC, with little impact on the Council Tax Team. The process takes place every two years with the next one scheduled in 2027/28. The cost of the scheme is contributed to by each major precepting authority with Broxtowe picking up approximately 9% of the cost and benefit.</p>
Review of Council Tax Exemptions <a href="#">RBCS2528_03</a>	To review the level of Council Tax exemptions and recommend potential improvements to promote a return to use for empty properties	Working with relevant Council departments and elected members.	Assistant Director Revenues, Benefits and Customer Services  March 2026	<p>The Council currently has discretion to provide certain exemptions and discounts on properties that are unoccupied or uninhabitable. A review of these exemptions could promote a return to use for these properties.</p> <p>The Levy on second homes will commence in April 2026.</p>

## 5. Link Key Tasks and Priorities for Improvement to the Financial Budgets

Priority leaders should ensure that key tasks and priorities (including commercial activities) that have a financial implication are included in the analysis below.

Revenue and Capital Budget Implications/Efficiencies Generated	Action	2026/27 Budget £	2027/28 Budget £	2028/29 Budget £
<b>Budget Implications</b>				
Business Rate Review	RBCS2023_01	20,000	20,000	20,000
Email Connect*	RBCS2225_02	0	0	0
Single Person Discount Review	RBCS2528_02	0	5,000	0
<b>Efficiencies Generated</b>				
Evaluate and implement OpenChannel*	RBCS2124_01	TBC	TBC	TBC
<b>New business/increased income</b>				
Business Rate Review	RBCS2023_01	0	70,000	50,000
Single Person Discount Review	RBCS2528_02	0	25,000	0
Review of Council Tax Exemptions	RBCS2528_03	80,000	80,000	80,000
<b>Net Change in Revenue Budgets</b>		<b>*Note</b>	<b>*Note</b>	<b>*Note</b>

\*Budget implications to be considered and confirmed once project business cases have been finalised.

## 6. Summary of Key Risks

Priority leaders have identified three strategic risks for the Business area and ensured that these are considered in the Council's Strategic Risk Register.

Key Strategic Risk	Action to be taken or required to mitigate/minimise the risk or threat
Failure to mitigate the impact of the Government's welfare reform agenda	The Council will continue to work with the Department for Work and Pensions (DWP), Department for Levelling Up, Housing and Communities (DLUHC) and Citizens Advice Bureau (CAB) to ensure the Welfare Reform Agenda is implemented successfully for the people of the borough.
Corporate and/or political leadership adversely impacting upon service delivery	Working with General Management Team (GMT) and political leaders to ensure that relevant guidance is given at appropriate times.

The top five risks (strategic or operational) arising from the key tasks and priorities for improvement have also been identified. As part of the project planning process for each key task detailed risk analyses will be undertaken and mitigation actions identified. It is anticipated that there will be 'common themes' identified that are covered by Strategic Risks.

Key Task	Risk or Threat to Key Task	Covered by an existing Strategic Risk?	Action taken/required to mitigate/minimise the risk or threat
Universal Credit introduction <b>RBCS1620_01</b>	DWP will remove significant resources despite the Council still administering Council Tax Support (CTA) and Housing Benefit (HB) for pension age  Paying claimant direct will impact on rent and council tax collection.	Yes – Risk 16	Local Authorities must protect their interests to ensure sufficient employees and resources remain to provide service  More time, effort and money will have to be spent on collecting Council Tax.
Business Rates Review <b>RBCS2023_01</b>	Conduct a thorough review of the Business Rates properties within the Borough	Yes - Risk 9	Working with Newark and Sherwood to provide Property Inspectors  Business Rates Baseline Reset will reduce the prospect of growth.

Key Task	Risk or Threat to Key Task	Covered by an existing Strategic Risk?	Action taken/required to mitigate/minimise the risk or threat
Manage the Introduction of Housing Element within Pension Credit. <b>RBCS2528_01</b>	Reduction in resources as we manage the migration to Pension Credit.	Yes – Risk 16	Local Authorities must protect their interests to ensure sufficient employees and resources remain to provide service  More time, effort and money will have to be spent on collecting Council Tax
Single Person Discount Review <b>RBCS2528_02</b>	Review all Single Person Discount accounts	Yes – Risk 9	Countywide project
Review of Council Tax Exemptions <b>RBCS2528_03</b>	To ensure the maximum Council Tax charge is in place to promote housing.	Yes – Risk 9	Review the current exemptions

Risks as extracted from the Strategic Risk Register as at February 2026:

**Risk 9** Failure to maximise collection of income due to the Council

**Risk 16** Failure to mitigate the impact of the Government's welfare reform agenda

The latest Strategic Risk Register is available in full at

<https://intranet.broxtowe.gov.uk/departments/finance/risk-management/>