

Meeting: Audit Committee

Date: 29th August 2025

Wards affected: All Wards in Torbay

Report Title: Performance Update: Collection of Council Tax & Non-Domestic Rates

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1. Purpose of Update

- 1.1 At previous meetings of the Audit Committee members requested brief updates on the performance in relation to the collection of Council Tax, Non-Domestic Rates and Benefits in order that they may monitor progress.
- 1.2 Members previously asked for a progress update in relation to the following specific areas:
 - Council Tax Processing time
 - Council Tax and NNDR Collection Rates
 - Number of people in receipt of Council Tax Support
 - Total amount of Council Support paid

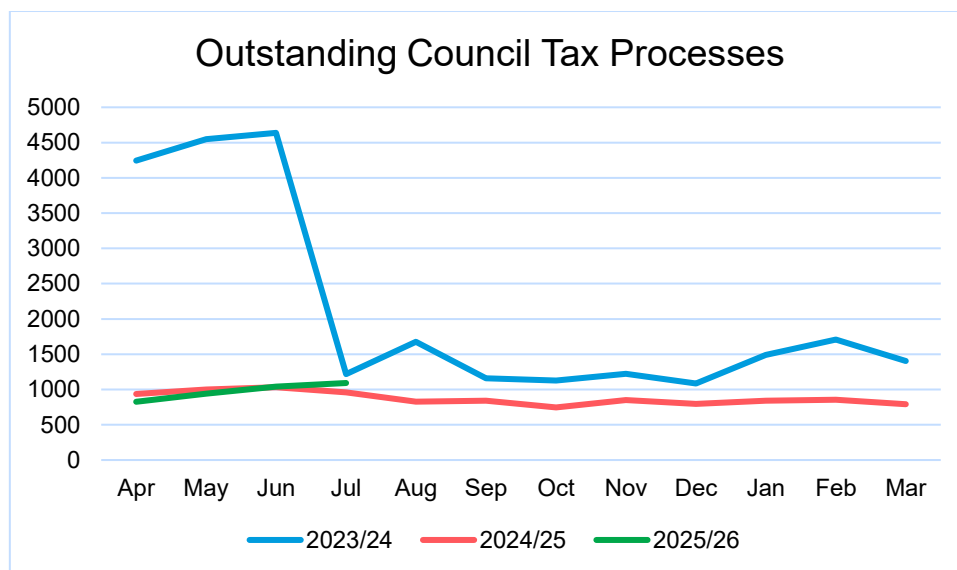
2. Performance Information

- 2.1 The latest information available in respect of the performance measures as detailed in 1.2 is provided below.

Council Tax Outstanding Processes

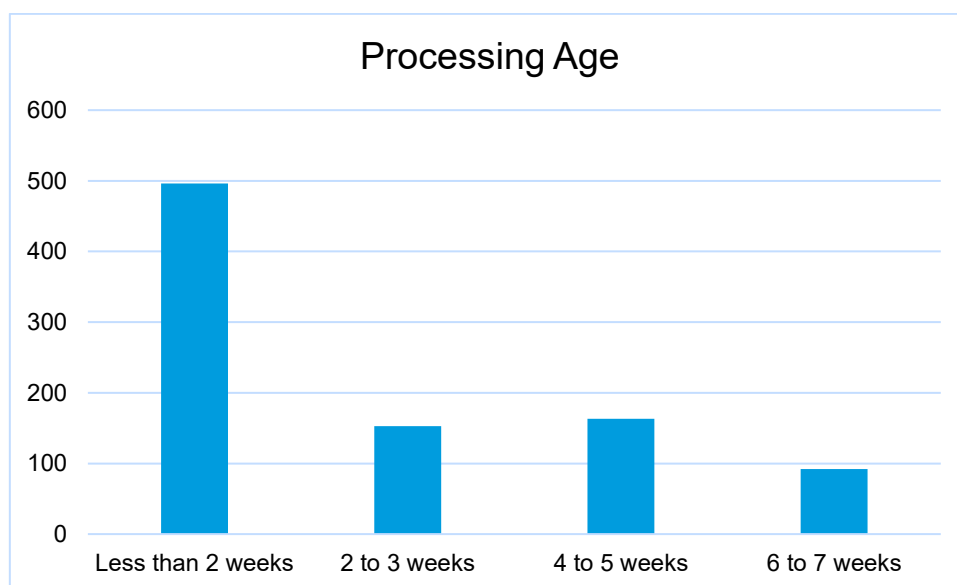
- 2.2 The graph below details the processes outstanding over the last three financial years.
- 2.3 The graph shows that from the peak in June/July 2023, the Service has reduced the overall amount of unprocessed work, and it has stabilised at around 1,000 items.
- 2.4 Due to the nature of a demand led service, it naturally follows that there will always be some peaks. During the Annual Billing period, large volumes of changes are received, with

a lag in them being dealt with, however the ongoing aim is to manage resources in such a way as to maintain performance and this approach is demonstrated in the data.



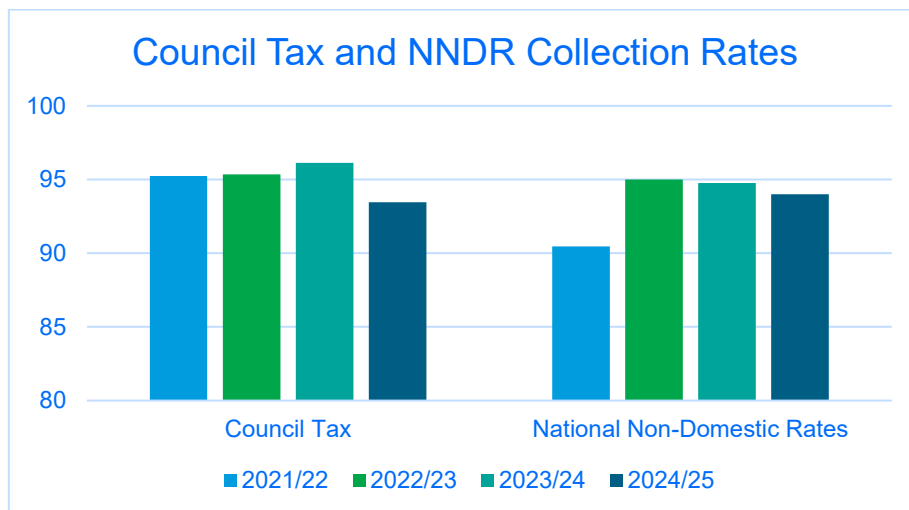
Age of Work / Processing time

- 2.5 In terms of customer service, one of the key metrics is how quickly a matter is dealt with, generally expressed as 'processing time'.
- 2.6 The current maximum processing time is stable at about 7 weeks; however, it is important to also consider the distribution of work within this. The following graph shows that the majority (55%) of the outstanding work is less than 2 weeks old and the vast majority (80%) is 4 or less weeks old. The reason that some work remains outstanding for longer is that the service generally requires further information in order to complete the matter fully, such as one resident notifying the service of a move within the borough and the information being required in relation to the other resident or dwelling.



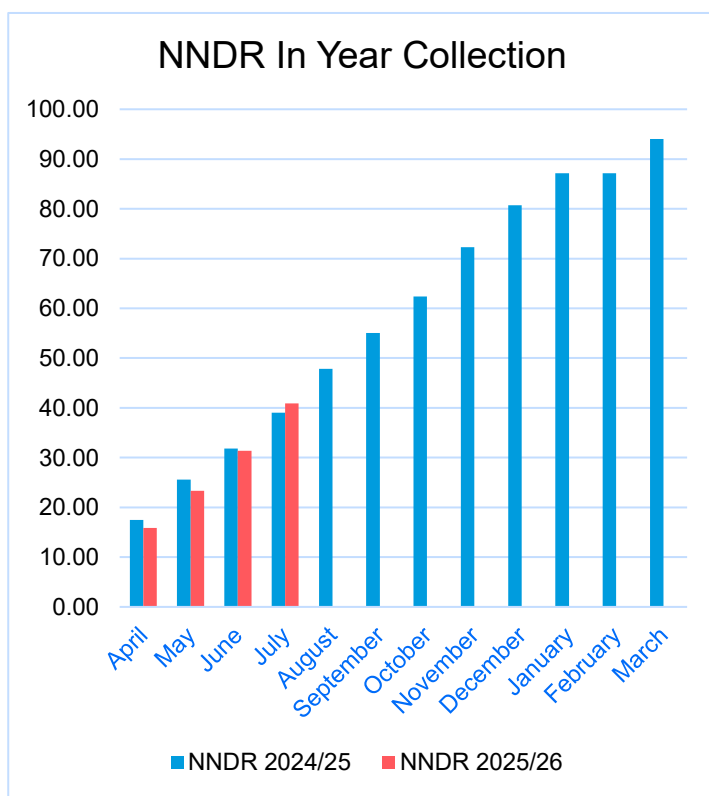
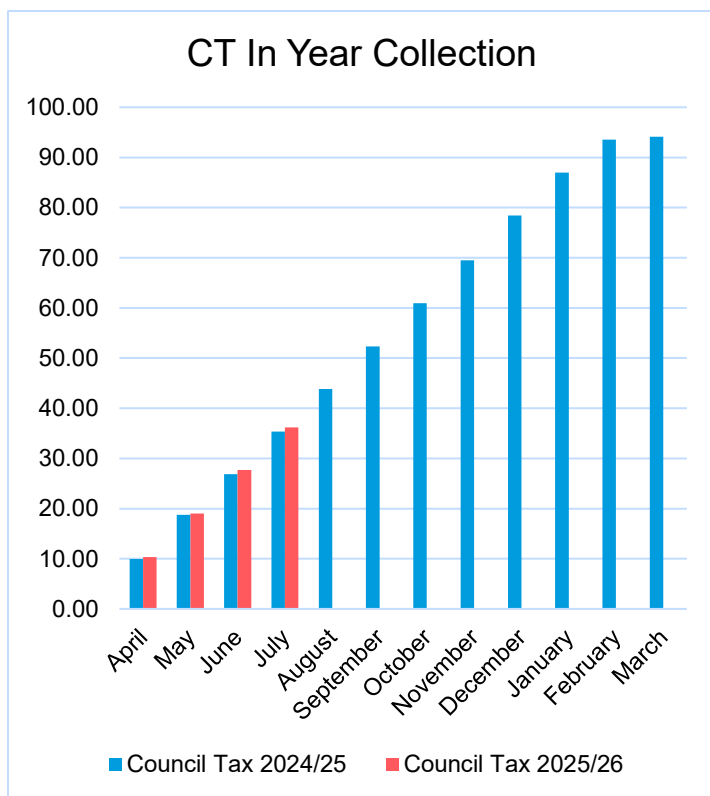
Council Tax and NNDR Collection Rates

2.7 The graph below shows the collections rate by year for council tax and NNDR (Government QRC statistics). The collection rate for both taxes dropped slightly in 2024/25, which in part was due to HMCTS cancelling one of the critical courts in the year causing the necessary suspension of recovery notices. This was rectified in the first quarter of 2025/26, by which point, collection rates for both taxes were back on track.



Alongside the 'in year' collection rate, £1.6 million, of legacy debt was collected in 2024/25 relating to previous financial years. In terms of 2025/26, the issue with the court appears to have been rectified and a new Recovery Timetable was developed to ensure that recovery action is taken promptly throughout the year.

The graphs and tables below shows the monthly in year collection rate (unadjusted) compared to that of last year:

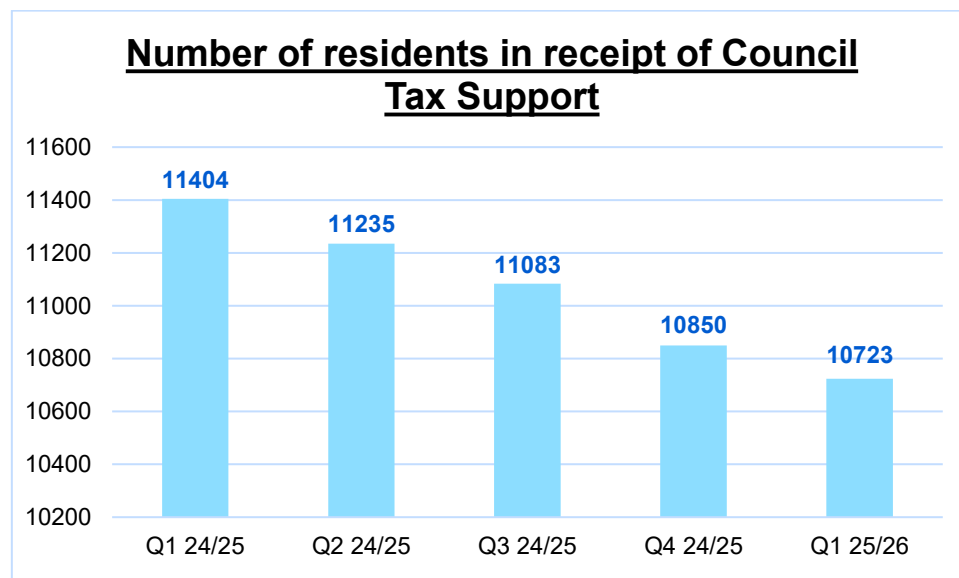


	Council Tax (%)		NNDR (%)	
	2024/25	2025/26	2024/25	2025/26
April	9.98	10.32	17.48	15.88
May	18.76	19.04	25.60	23.35
June	26.87	27.72	31.85	31.34
July	35.35	36.15	39.01	40.87
August	43.84		47.86	
September	52.30		55.06	
October	60.95		62.38	
November	69.50		72.26	
December	78.44		80.73	
January	87.00		87.13	
February	93.58		87.13	
March	94.14		94.01	

- 2.8 There have been a number of operational changes made to the collection process and these will continue incrementally. There is capacity for further improvements in collection, but this metric generally lags the changes being made by a considerable period.

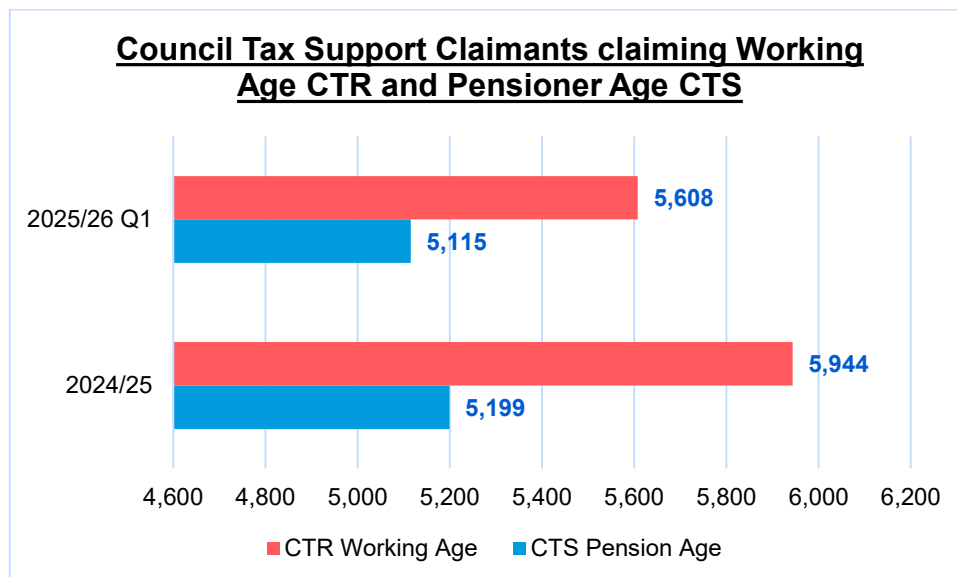
Number of Residents in receipt of Council Tax Support

- 2.9 The number of residents in receipt of council tax support has reduced year on year. The 2025/26 figure for Q1 has been included for the most up to date figure.



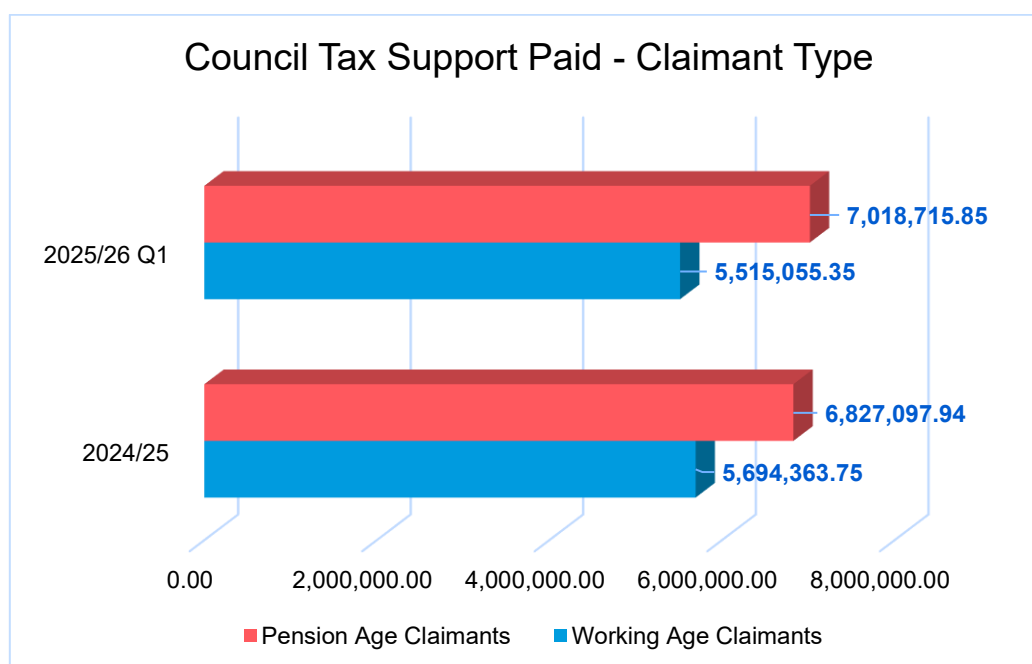
Council Tax Support Claimants claiming Working Age CTR and Pensioner Age CTS

- 2.10 The split between Working Age CTR and Pensioner Age CTS is provided in the graph below. The percentage split between working age and pension age claimants has seen a minimal change over the past year period.
- 2.11 Please note that the 2025/26 figure includes a single Quarterly 1 period (April-June 2025).



Total Council Tax Support paid by year

2.12 The total council tax support provided by year is detailed in the table below.



2.13 This demonstrates that whilst overall claims are reducing, the cost of providing the reductions increases in line with the Increase in Council Tax generally.

2.14 A more detailed study of the current Council Tax Reduction Scheme is currently being considered by members, prior to a possible Consultation on a few changes to the current scheme.

3. Conclusions

3.1 Previous variable performance has been improved and stabilised across the service.

- 3.2 The Revenues and Benefits Service continues to be transformed through different ways of working and the use of systems. This includes how customer demand is dealt with and the systems used to manage workflow.
- 3.3 Once these changes are embedded into service delivery, it is anticipated that performance will improve further.