

**Meeting:** Audit Committee

**Date:** 25 March 2026

**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

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- 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

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

**Council Tax Outstanding Liability Processes**

- 2.2 The graph below details the liability processes outstanding over the last three financial years.
- 2.3 The graph shows that since June/July 2023, the number of liability processes outstanding has stabilised with between around 900 and 1,500 outstanding.
- 2.4 It should be noted that these figures relate to liability and other changes instituted by customers. There are a similar number of operational activities that result in internally created processes (such as reviews etc) that are dealt with on a daily basis.
- 2.5 Due to the nature of a demand led service, it naturally follows that there will always be some peaks. The most prominent example of this is during the Annual Billing period when it is expected that the normal variation in outstanding work will expand. However the ongoing

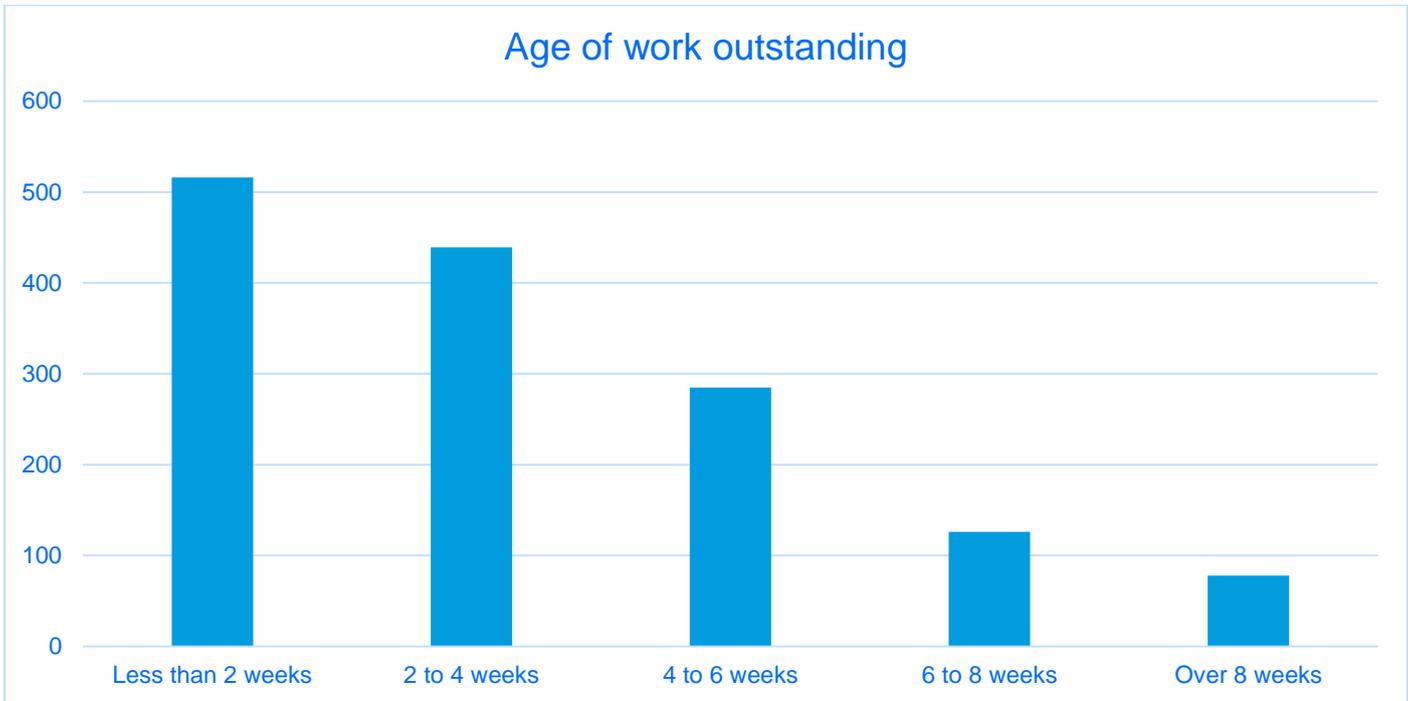
aim is to manage resources in such a way as to maintain performance and this approach is demonstrated in the data.

- 2.6 In order to better manage resources, the Service is undergoing a restructure. One of the main aims of this is to ensure that the Service has the agility to deal with demand changes over time.



### **Age of Work / Processing time**

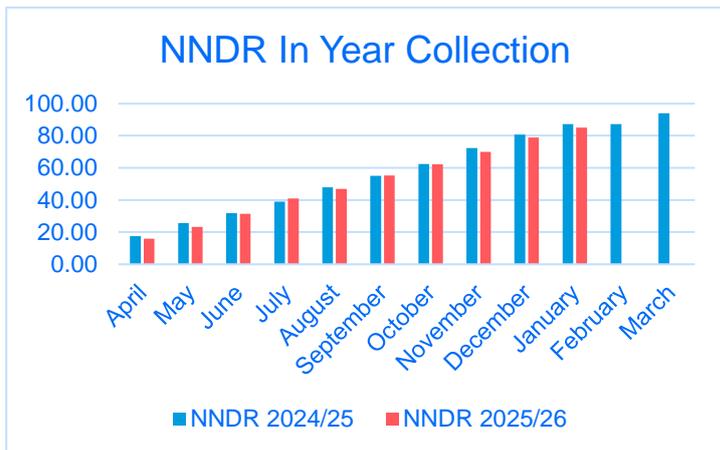
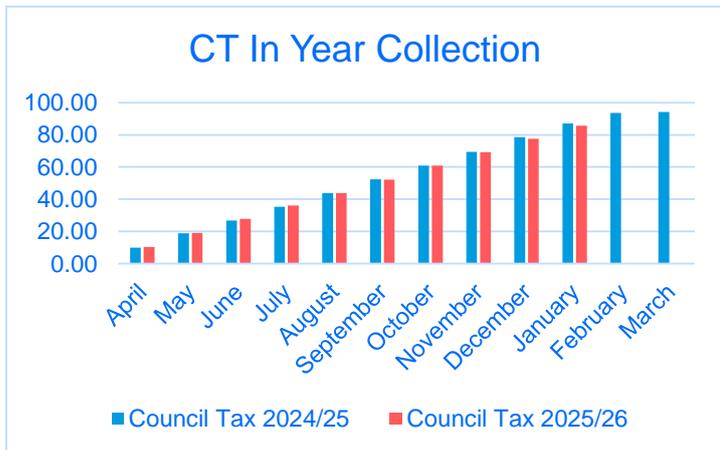
- 2.7 In terms of customer service, one of the key metrics is how quickly a matter is dealt with, generally expressed as 'processing time'.
- 2.8 Since I last reported to Audit Committee (August 2025), the Service has maintained its performance of processing around 86% of all liability changes within 6 weeks.
- 2.9 The following graph shows that the majority (66%) of the outstanding work is less than four weeks old with only 5% over 8 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 dwelling.



2.10 In order to better manage incoming work, and to enable increased automation, the Service is in the process of implementing Civica Integrated Workflow to replace the Council’s corporate workflow solution. This is a module within the current core system, which is designed specifically for Revenues and Benefits electronic document management. It is necessary to enable end to end automation of more incoming work, which will reduce end-to-end times further. This was due to be implemented in Q4 2025/26, but due to competing corporate IT priorities, it has had to be delayed until Q1/Q2 2026. This will be followed by the implementation of Civica OpenChannel, which will enable the automation of some high value/low complexity transactions. The aim of this is to free up available resource to work on more complex transactions and to increase resource allocated to recovery activity.

**Council Tax and NNDR Collection Rates**

2.11 The graph below shows the collections rates for Council Tax and NNDR compared to the last financial year.

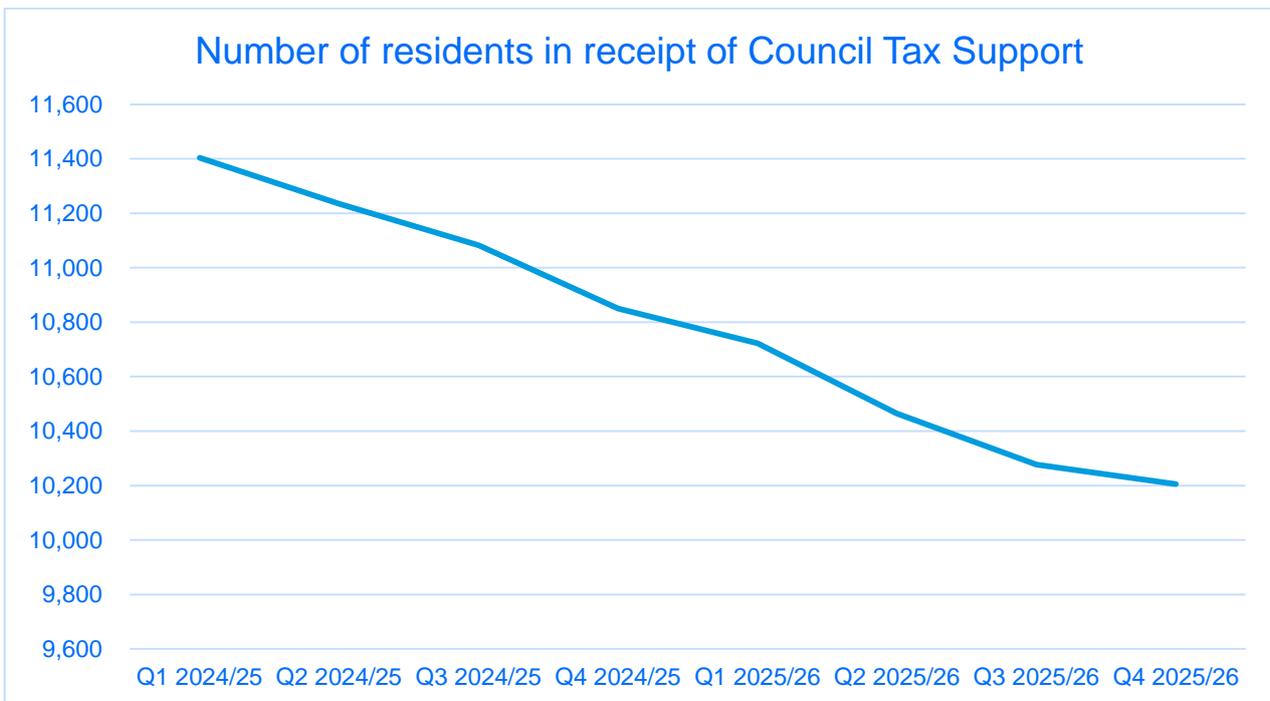


2.12 In terms of 2025/26, collection levels are tracking previous years, although are slightly behind. This is likely due to a combination of the economy as a whole, the high level of operational change the Service has experienced, delays in implementing the new document management solution and some delays in recovery caused by the new procurement of Enforcement Agents. The Service also continues to struggle to obtain available dates from the Magistrates Courts, hampering the recovery flow.

2.13 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**

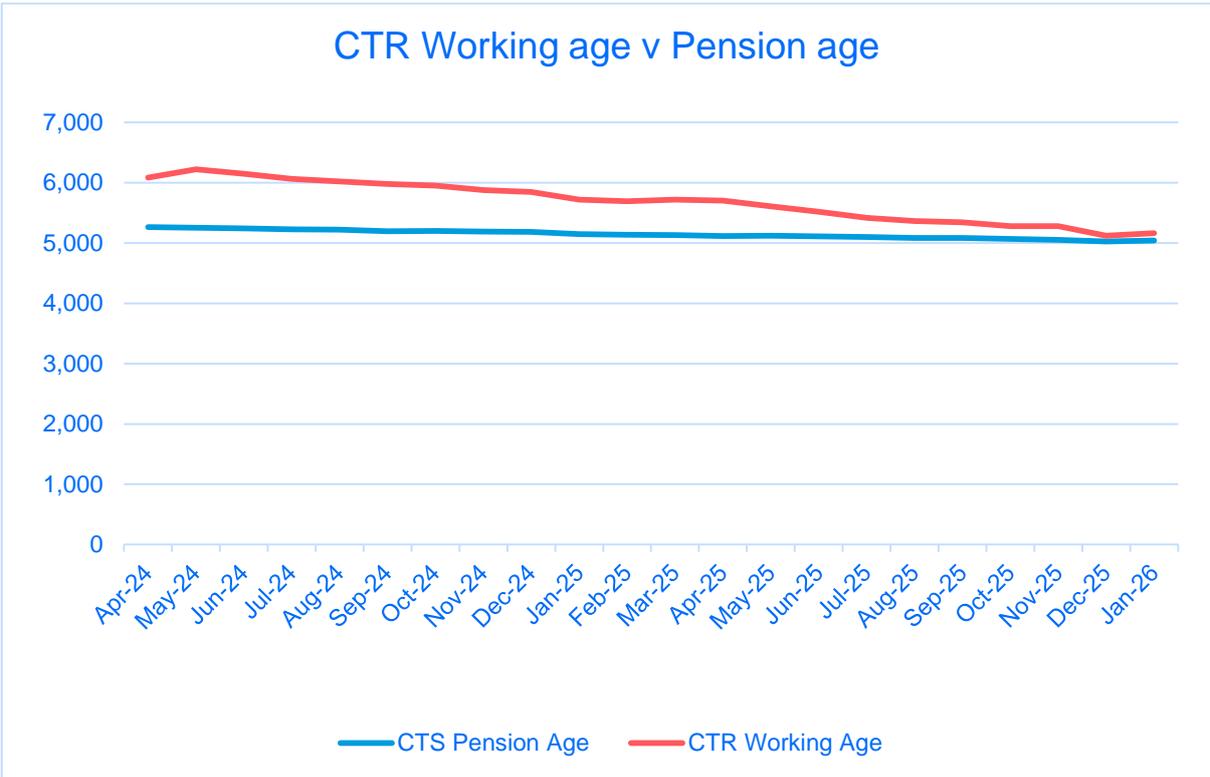
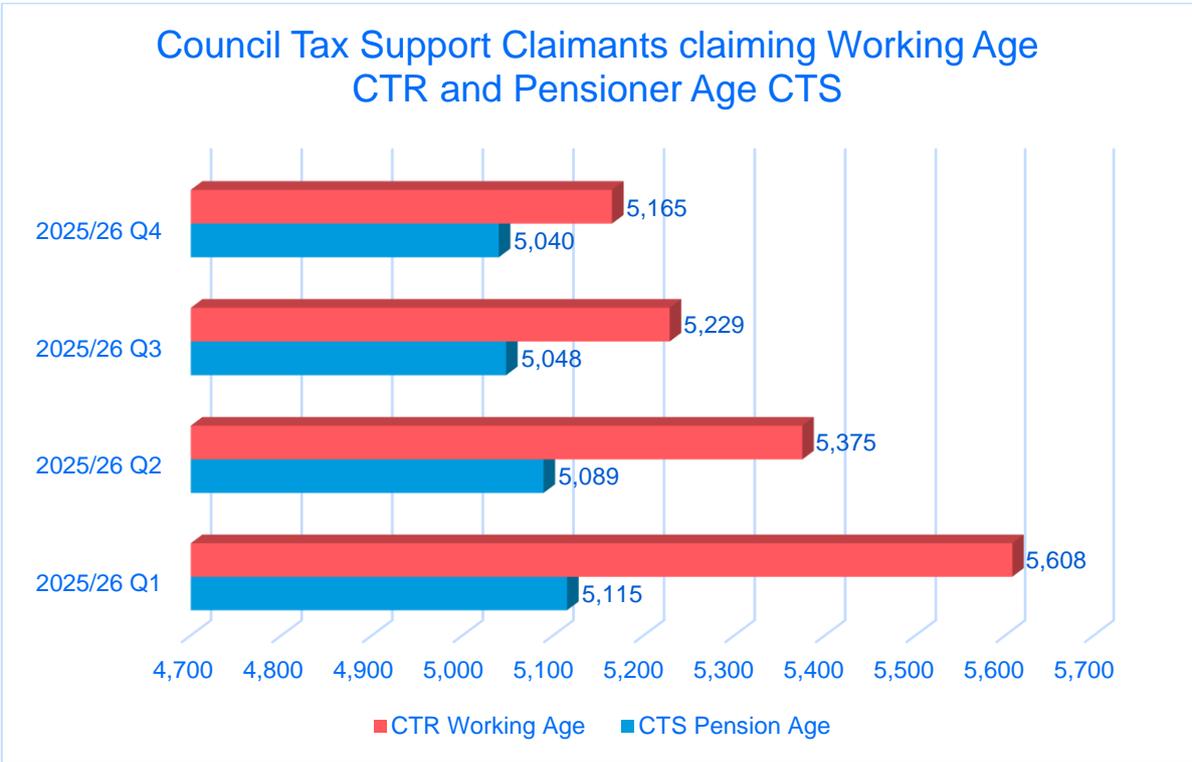
2.14 The number of residents in receipt of council tax support has reduced year on year. The 2025/26 figure for Q4 has been included for the most up to date figure.



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

2.15 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.

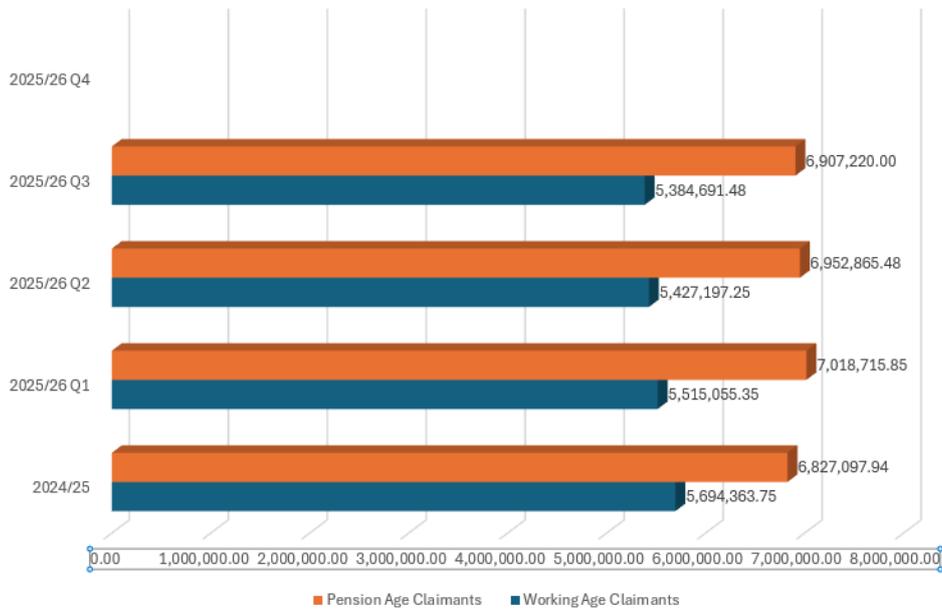
2.16 Please note that the 2025/26 figure includes Quarterly 1-3 periods (April-June, July-September and October-December 2025) and Quarter 4 with January 2026 figures only.



**Total Council Tax Support paid by year**

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

Council Tax Support Paid - Claimant Type



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

### 3. Conclusions

- 3.1 Performance has improved and stabilised across the service over the last few years.
- 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. These changes will enable greater automation that will free up resource to undertake more recovery activity and to deal with an increasing number of more complex cases.
- 3.3 It naturally follows that increases in Council Tax generally result in larger amounts payable by financially vulnerable groups and the complexity of recovery therefore increases in line with this.
- 3.3 Once the changes are embedded into service delivery, it is anticipated that performance will improve further, but in the short term, due to the level of change it is likely that some KPIs will be adversely affected due to their lagging nature.