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|--|----------------------------------|
| <b>Title of Report:</b>                    | <b>Prompt Payment Statistics</b> |
| <b>Committee Report Submitted To:</b>      | <b>Finance Committee</b>         |
| <b>Date of Meeting:</b>                    | <b>9 October 2025</b>            |
| <b>For Decision or For Information</b>     | <b>For information</b>           |
| <b>To be discussed In Committee YES/NO</b> | <b>No</b>                        |

|  |   |
|--|---|
| <b>Linkage to Council Strategy (2021-25)</b> |   |
| Strategic Theme                              | Cohesive Leadership   |
| Outcome                                      | Council has agreed policies and procedures and decision making is consistent with them. |
| Lead Officer                                 | Chief Finance Officer   |

|   |  |
|---|--|
| <b>Estimated Timescale for Completion</b> |  |
| Date to be Completed                      |  |

|                                    |               |
|------------------------------------|---------------|
| <b>Budgetary Considerations</b>    |               |
| Cost of Proposal                   |               |
| Included in Current Year Estimates | <b>YES/NO</b> |
| Capital/Revenue                    | Revenue       |
| Code                               |               |
| Staffing Costs                     |               |

|                                  |               |
|----------------------------------|---------------|
| <b>Legal Considerations</b>      |               |
| Input of Legal Services Required | <b>YES/NO</b> |
| Legal Opinion Obtained           | <b>YES/NO</b> |

|  |  |                    |       |
|--|--|--------------------|-------|
| <b>Screening Requirements</b>            | Required for new or revised Policies, Plans, Strategies or Service Delivery Proposals. |                    |       |
| Section 75 Screening                     | Screening Completed:   | <del>Yes</del> /No | Date: |
|  | EQIA Required and Completed:   | <del>Yes</del> /No | Date: |
| Rural Needs Assessment (RNA)             | Screening Completed  | <del>Yes</del> /No | Date: |
|  | RNA Required and Completed:  | <del>Yes</del> /No | Date: |
| Data Protection Impact Assessment (DPIA) | Screening Completed:   | <del>Yes</del> /No | Date: |
|  | DPIA Required and Completed:   | <del>Yes</del> /No | Date: |

## **1.1 Background**

Department for communities (DfC) requires Council to record and publish statistics regarding the payment of supplier invoices with specific reference to two distinct measures namely invoices paid within 10 working days and invoices paid within 30 calendar days.

## **1.2 Detail**

These figures are published on a quarterly basis by DfC with Councils required to do likewise. The purpose of the statistics is to encourage Councils to support businesses especially those local and/or small businesses for whom cash flow is of vital importance to their continued survival. In addition, as part of Council's performance improvement plan for this year the payment of our suppliers has been identified as one of the performance improvement objectives with a target of 90% of suppliers being paid within 30 calendar days. The tables below detail Council's performance since April 2023 the latest data being for quarter 2 of 25/26 year, up to and including end of September 2025.

## **1.3 Analysis**

The statistics will be continually monitored to ensure the performance levels are maintained and where possible improved. Council's self-imposed target remains at 90% of invoices being paid within 30 days. During September 87.52% (August 84.77%) of invoices were paid within 30 days. This is a slight improvement in performance but is still disappointing as we continue to miss our 90% target, finance staff continue to look into possible explanations with a view to restoring previous levels, especially given our year to date performance continues to be well short of last year.

|   |  |  |  |              |              |              |              |              |  |
|---|--|--|--|--------------|--------------|--------------|--------------|--------------|--|
| Prompt Payment Statistics 2023/2024     |  |  |  |              |              |              |              |              |  |
|   |  |  |  | Q1           | Q2           | Q3           | Q4           | Total        |  |
| Total No of Invoices                    |  |  |  | 6512         | 7263         | 6847         | 7031         | 27653        |  |
| Total amount paid                       |  |  |  | £ 23,864,802 | £ 17,139,245 | £ 13,837,183 | £ 13,491,210 | £ 68,332,440 |  |
| Number of invoices paid within 10 days  |  |  |  | 3675         | 5233         | 5444         | 5774         | 20126        |  |
| % of invoices paid within 10 days       |  |  |  | 56.43%       | 72.05%       | 79.51%       | 82.12%       | 72.78%       |  |
| Number of invoices paid within 30 days  |  |  |  | 5398         | 6232         | 6215         | 6301         | 24146        |  |
| % of invoices paid within 30 days       |  |  |  | 82.89%       | 85.80%       | 90.77%       | 89.62%       | 87.32%       |  |
| Number of invoices paid outside 30 days |  |  |  | 1114         | 1031         | 632          | 730          | 3507         |  |
| % of invoices paid outside 30 days      |  |  |  | 17.11%       | 14.20%       | 9.23%        | 10.38%       | 12.68%       |  |
| No. of Disputed Invoices                |  |  |  | 33           | 162          | 35           | 169          | 399          |  |
| % of disputed invoices                  |  |  |  | 0.51%        | 2.23%        | 0.51%        | 2.40%        | 1.44%        |  |
| Average Payment Days                    |  |  |  | 18.71        | 15.59        | 11.36        | 13.58        | 14.64        |  |
|   |  |  |  |              |              |              |              |              |  |
|   |  |  |  |              |              |              |              |              |  |
| Prompt Payment Statistics 2024/2025     |  |  |  |              |              |              |              |              |  |
|   |  |  |  | Q1           | Q2           | Q3           | Q4           | Total        |  |
| Total No of Invoices                    |  |  |  | 6890         | 7030         | 7234         | 6931         | 28085        |  |
| Total amount paid                       |  |  |  | £ 15,645,094 | £ 14,616,411 | £ 13,040,366 | £ 11,221,971 | £ 54,523,842 |  |
| Number of invoices paid within 10 days  |  |  |  | 5304         | 5316         | 5820         | 5220         | 21660        |  |
| % of invoices paid within 10 days       |  |  |  | 76.98%       | 75.62%       | 80.45%       | 75.31%       | 77.12%       |  |
| Number of invoices paid within 30 days  |  |  |  | 6274         | 6336         | 6813         | 6208         | 25631        |  |
| % of invoices paid within 30 days       |  |  |  | 91.06%       | 90.13%       | 94.18%       | 89.57%       | 91.26%       |  |
| Number of invoices paid outside 30 days |  |  |  | 616          | 694          | 421          | 723          | 2454         |  |
| % of invoices paid outside 30 days      |  |  |  | 8.94%        | 9.87%        | 5.82%        | 10.43%       | 8.74%        |  |
| No. of Disputed Invoices                |  |  |  | 37           | 54           | 40           | 42           | 173          |  |
| % of disputed invoices                  |  |  |  | 0.54%        | 0.77%        | 0.55%        | 0.61%        | 0.62%        |  |
| Average Payment Days                    |  |  |  | 11.86        | 11.64        | 9.84         | 12.60        | 11.47        |  |
|   |  |  |  |              |              |              |              |              |  |
|   |  |  |  |              |              |              |              |              |  |
| Prompt Payment Statistics 2025/2026     |  |  |  |              |              |              |              |              |  |
|   |  |  |  | Q1           | Q2*          | Q3           | Q4           | Total        |  |
| Total No of Invoices                    |  |  |  | 6819         | 4619         |              |              | 11438        |  |
| Total amount paid                       |  |  |  | £ 15,915,510 | £ 13,166,637 |              |              | £ 29,082,147 |  |
| Number of invoices paid within 10 days  |  |  |  | 5003         | 3380         |              |              | 8383         |  |
| % of invoices paid within 10 days       |  |  |  | 73.37%       | 73.18%       |              |              | 73.29%       |  |
| Number of invoices paid within 30 days  |  |  |  | 6112         | 4045         |              |              | 10157        |  |
| % of invoices paid within 30 days       |  |  |  | 89.63%       | 87.57%       |              |              | 88.80%       |  |
| Number of invoices paid outside 30 days |  |  |  | 707          | 574          | 0            | 0            | 1281         |  |
| % of invoices paid outside 30 days      |  |  |  | 10.37%       | 12.43%       |              |              | 11.20%       |  |
| No. of Disputed Invoices                |  |  |  | 30           | 25           |              | 42           | 97           |  |
| % of disputed invoices                  |  |  |  | 0.44%        | 0.54%        |              |              | 0.85%        |  |
| Average Payment Days                    |  |  |  | 12.59        | 14.28        |              |              | -10.03       |  |
| *Incomplete period                      |  |  |  |              |              |              |              |              |  |