

**REPORT TO:** CABINET

**DATE:** 23 JANUARY 2020

**TITLE:** DEBT WRITE OFFS

**PORTFOLIO HOLDER:** COUNCILLOR MIKE DANVERS, PORTFOLIO HOLDER FOR RESOURCES

**LEAD OFFICER:** SIMON FREEMAN, HEAD OF FINANCE AND DEPUTY TO THE CHIEF EXECUTIVE (01279) 446228

**CONTRIBUTING OFFICER:** DONNA BEECHENER, REVENUES AND BENEFITS MANAGER (01279) 446245

**This is a Key Decision**  
**It is on the Forward Plan as Decision Number I010966**  
**Call-in Procedures may apply**  
**This decision will affect no ward specifically.**

**RECOMMENDED that:**

- A** Irrecoverable non domestic rates amounting to £500,373.19 (as set out in Appendix A to the report) be written off.

**REASON FOR DECISION**

- A** The Cabinet's approval is required to write off irrecoverable debts.

**BACKGROUND**

1. The Council has an excellent record of recovering monies owed by customers. It collects 99 per cent of Non-domestic Rates due and over 99 per cent of Council Tax. Debts are only ever written off as a last resort and where recovery is deemed to be impossible. The amounts put forward for write-off in this report amount to less than one per cent of the total collectable debts.
2. All efforts to recover debts are undertaken in accordance with the relevant legislation.

## **ISSUES/PROPOSALS**

3. On-going review processes and a review of aged debts have identified four Non Domestic rate debit balances, requiring write off approval in line with Financial Regulations, the details of which are shown in Appendix A.
4. Write-off limits in the Financial Regulations require write-off requests relating to Council Tax, Housing Benefit overpayments, sundry debts and Non-Domestic rates be presented to Cabinet for formal approval.

## **IMPLICATIONS**

### **Environment and Planning (Includes Sustainability)**

None specific.

**Author: Andrew Bramidge, Head of Environment and Planning**

### **Finance (Includes ICT, and Property and Facilities)**

Debt write offs reflect a loss of income to the Council, but are only authorised after all attempts to recover debt are exhausted. The cost of non-domestic rates write offs are partially met by the national non domestic rate pool and partially by the billing and precepting authorities.

**Author: Simon Freeman, Head of Finance and Deputy to the Chief Executive**

### **Housing**

None specific.

**Author: Andrew Murray, Head of Housing**

### **Community Wellbeing (Includes Equalities and Social Inclusion)**

No specific implications within the report, although issues around poverty may arise in discussion of individual cases.

**Author: Jane Greer, Head of Community Wellbeing**

### **Governance (Includes HR)**

As contained within the report.

**Author: Simon Hill, Head of Governance**

## **Appendices**

Appendix A – Table of Write Offs

## **Background Papers**

None.

## **Glossary of terms/abbreviations used**

None.