

QUARTERLY SUMMARY OF DEBTS WRITTEN-OFF
(Report by the Head of Revenue Services)

1. INTRODUCTION

- 1.1 The Head of Revenue Services, or in her absence the Head of Financial Services is authorised to write-off debts with an individual value of up to £2,000, or of a greater amount after consultation with the Executive Councillor, having taken appropriate steps to satisfy herself that the debts are irrecoverable or cannot be recovered without incurring disproportionate costs. A summary detailing debts written-off shall be submitted to the cabinet quarterly.
- 1.2 The summary of debts written-off during the quarter ended 31 December 2004 and during the financial year, is shown below with the comparative amount for the same period last year shown in brackets.
- 1.3 Whilst these amounts have been written-off in this period of the current year, much of the original debt would have been raised in previous financial years as the table at 4 demonstrates.

2. WRITE-OFFS UP TO £2,000

Approved by the Head of Revenue Services

Type of Debt	In Quarter		Financial Year Total at end of Quarter		
	No. of Cases	Amount £	No. of Cases	Amount £	Previous Year (£)
Council Tax	479	28561.15	1044	46,502.76	(64,624.94)
NNDR	13	527.85	28	9,865.43	(12,284.94)
Sundry Debtors	77	19,362.36	217	60,484.11	(33,441.93)
Excess Charges	94	5,393.88	273	12,803.88	(13,065.00)

3. WRITE-OFFS OVER £2,000

Agreed by the Executive Councillor
Approved by the Head of Revenue Services

Type of Debt	In Quarter		Financial Year Total		
	No. of Cases	Amount £	No. of Cases	Amount £	Previous Year (£)
NNDR	6	31,002.10	12	64,058.70	(23,417.29)
Sundry Debtors	1	4,120.76	3	10,760.08	(8,035.30)

- 3.1 In this quarter one Sundry Debtor case, valued at over £2,000, was written-off because the debtor had died leaving no estate. The six NNDR cases, including one for almost £13k, were written-off because the debtors were in liquidation, receivership or bankruptcy.

4 DATE ANALYSIS

Year of Debt	Council Tax (£)	NNDR (£)	Sundry Debtors (£)	Excess Charges (£)
Pre 96/97	25.59	87.46	4,042.03	0.00
1996/97	28.44	0.00	412.33	0.00
1997/98	68.09	0.00	11,719.17	0.00
1998/99	410.94	63.23	3514.88	0.00
1999/00	508.58	0.00	12,989.20	0.00
2000/01	1,607.97	1,095.17	5,598.31	3310.87
2001/02	5,568.15	7,471.39	10,137.70	2803.01
2002/03	12,968.41	18,893.94	14,104.12	120.00
2003/04	20,033.98	44,258.77	6,047.00	6,530.00
2004/05	5282.61	2,054.17	2,679.45	40.00
Totals	46,502.76	73,924.13	71,244.19	12,803.88

5. CONCLUSIONS

- 5.1 Cabinet members are asked to note the content of this report

Contact Officer: Julia Barber, Head of Revenue Services ☎ [01480] 388105