

**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 March 2005 and during the 2004/05 financial year, is shown below with the comparative amount for the previous financial year shown in brackets.
- 1.3 Whilst these amounts have been written-off in this period of the 2004/05 financial 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		
	No. of Cases	Amount £	No. of Cases	Amount £	Previous Year (£)
Council Tax	876	76,367.20	1920	122,869.96	(138,013.46)
NNDR	35	2,027.12	63	11,892.55	(16,299.81)
Sundry Debtors	136	32,853.18	353	93,337.29	(41,817.12)
Excess Charges	199	7,621.81	472	20,425.69	(16,450.00)

**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	2	6,034.99	14	70,093.69	(166,388.13)
Sundry Debtors	6	19,825.23	9	30,585.31	(40,624.20)

- 3.1 In this quarter two Sundry Debtor cases, valued at over £2,000, were written-off because the debtor was untraceable. Attempts to enforce payment including County Court action had failed on a further three and one case was written-off due to the debtor's circumstances. The two NNDR cases 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	25.71	87.46	9,072.91	0.00
1996/97	274.45	0.00	726.77	0.00
1997/98	423.43	0.00	15,446.99	0.00
1998/99	1,061.68	63.23	11,259.01	0.00
1999/00	1,709.63	0.00	16,533.51	0.00
2000/01	3,798.85	1,610.12	13,562.90	3,310.87
2001/02	14,386.44	7,912.83	17,675.00	5,739.82
2002/03	34,752.53	19,686.56	18,348.34	120.00
2003/04	44,926.23	49,569.24	16,875.85	7,330.00
2004/05	21,511.01	3,056.80	4,421.32	3,925.00
<b>Totals</b>	<b>122,869.96</b>	<b>81,986.24</b>	<b>123,922.60</b>	<b>20425.69</b>

- 4.1 The above Sundry Debtor amounts prior to 2000/01, include irrecoverable pre-LSVT former tenant rent debts and housing recharges.

#### 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