

**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 £4,000, 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 30 June 2005 and during the 2005/06 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 2005/06 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 £4,000

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	181	34,530.96	181	34,530.96	(5,259.28)
NNDR	11	8,544.25	11	8,544.25	(4,999.97)
Sundry Debtors	29	7,429.57	29	7,429.57	(19,297.58)
Excess Charges	62	2,360.00	62	2,360.00	(40.00)

- 2.1 Please note that in 2004/5, Excess Charge write-offs were delayed and were brought up to date in the second quarter. The processing of Council Tax write-offs was similarly delayed at this point last year.

3. WRITE-OFFS OVER £4,000

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	1	26,803.21	1	26,803.21	(0.00)
Sundry Debtors	1	15,303.82	1	15,303.82	(0.00)

- 3.1 In this quarter the NNDR case, valued at over £4,000, was written-off following liquidation of the company. The Sundry Debtor case was written-off because the debtor had been declared bankrupt.

4. DATE ANALYSIS

Year of Debt	Council Tax (£)	NNDR (£)	Sundry Debtors (£)	Excess Charges (£)
Pre 97/98	1206.50	572.45	00.00	0.00
1997/98	341.49	0.00	195.98	0.00
1998/99	382.68	0.00	1,448.01	0.00
1999/00	644.84	0.00	749.64	0.00
2000/01	1,123.38	0.00	248.52	0.00
2001/02	4,299.68	841.75	41.25	0.00
2002/03	8,818.67	3,974.48	1,529.82	0.00
2003/04	12,341.87	25,093.91	1,619.91	0.00
2004/05	5,268.09	4,864.87	16,893.60	2,360.00
2005/06	103.76	0.00	6.66	0.00
Totals	34,530.96	35,347.46	22,733.39	2,360.00

5. CONCLUSIONS

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

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