

**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 31 December 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	123	20,723.36	530	85,619.64	(46,502.76)
NNDR	17	11,263.97	49	38,809.82	(21,245.97)
Sundry Debtors	46	12,406.95	115	33,780.30	(67,123.43)
Excess Charges	30	1,170.00	156	7,006.18	(12,803.88)

- 2.1 Please note that the processing of Council Tax write-offs was 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	2	9,404.59	6	56,753.88	(52,678.16)
Sundry Debtors	0	0	1	15,303.82	(4,120.76)

- 3.1 In this quarter the two NNDR cases, valued at over £4,000, were written-off because the debtors were in liquidation with no prospect of any payment.

### 4. DATE ANALYSIS

Year of Debt	Council Tax (£)	NNDR (£)	Sundry Debtors (£)	Excess Charges (£)
Pre 97/98	1,243.01	572.46	1000.00	0.00
1997/98	392.13	0.00	1,040.04	0.00
1998/99	608.92	0.00	1,448.01	0.00
1999/00	2,542.46	0.00	2,923.39	0.00
2000/01	4,075.58	0.00	369.51	0.00
2001/02	7,570.59	3,119.59	1,416.41	0.00
2002/03	14,614.57	4,365.99	5,489.80	2,061.18
2003/04	24,819.87	33,308.81	11,772.51	0.00
2004/05	25,371.76	44,515.21	22,399.49	4,165.00
2005/06	4,380.75	9,681.64	1,224.96	780.00
<b>Totals</b>	<b>85,619.64</b>	<b>95,563.70</b>	<b>49,084.12</b>	<b>7,006.18</b>

### 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