

**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 March 2007 and during the 2006/07 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 2006/07 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	415	27,486.51	1152	173,824.63	(132,802.88)
NNDR	53	20,886.39	111	57,662.14	(62,010.92)
Sundry Debtors	76	28,709.00	217	74,155.03	(68,278.25)
Excess Charges	158	6,399.78	377	15,093.34	(12,969.68)

**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	12,549.51	8	163,248.30	(260,084.54)
Sundry Debtors	1	14,766.33	1	14,766.33	(34,932.20)

- 3.1 In this quarter one NNDR case, valued at over £4,000, was written off following receipt of final dividend. The second NNDR case and the one Sundry Debtor case were each written-off because the Limited company had ceased trading with no assets or prospect of a dividend.

#### 4. DATE ANALYSIS

Year of Debt	Council Tax (£)	NNDR (£)	Sundry Debtors (£)	Excess Charges (£)
Pre 98/99	1,125.17	6,012.87	2,309.59	0.00
1998/99	651.34	0.63	3,679.85	0.00
1999/00	912.83	0.21	5,262.90	0.00
2000/01	5,125.62	331.43	688.39	55.78
2001/02	9,776.40	7,570.96	3,800.20	0.00
2002/03	17,630.75	760.71	6,317.48	0.00
2003/04	30,425.15	89,737.64	9,899.04	5,408.67
2004/05	43,338.71	57,566.63	26,258.84	85.00
2005/06	52,915.67	49,838.84	26,184.26	6,050.00
2006/07	11,922.99	9,090.52	4,520.81	3,493.89
<b>Totals</b>	<b>173,824.63</b>	<b>220,910.44</b>	<b>88,921.36</b>	<b>15,093.34</b>

#### 5. CONCLUSIONS

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

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