

SOUTH HOLLAND DISTRICT COUNCIL

Report of: Portfolio Holder for Strategic Finance and Democratic Services
and the Assistant Director Finance (S151)

To: Cabinet – 15 January 2013

(Author: Mark Woolerton – Recovery & Support Supervisor)

Subject: Write Offs

Purpose: To recommend writing off irrecoverable debts

Recommendation:

That the amounts identified in this report are approved for write off.

1.0 BACKGROUND

1.1 This report reviews debts over £1,050 which require Cabinet approval for write off. A summary of these debts is shown in the table below and totals £24,622.62.

1.2 The need to write off usually arises due to the debtor being untraceable, insolvent or ceased trading with no assets. Where possible all methods of recovery are pursued before making the decision to write off. This can include internal recovery action, use of debt collection agents and procedures through the Courts.

1.3 A summary of debts requiring approval for write off is given in the following table.

Value	Council Tax £	Non Domestic Rates £	Sundry Debtors £	Former Tenant Arrears £	Housing Benefit Overpayment £	Total £
£1050 - £1,500				5,449.07	1,451.57	6,900.64
£1500 - £2,000				5,403.43		5,403.43
Over £2,000	4,413.43	2,217.22		5,687.90		12,318.55
Total	4,413.43	2,217.22		16,540.40	1,451.57	24,622.62

Details of the individual debts are shown in the Appendices as listed below:

- Appendix A - Council Tax
- Appendix B - Non Domestic Rates
- Appendix C - Former Tenant Arrears
- Appendix D - Housing Benefit Overpayments

1.4 The amount that we set aside for the provision for bad debts on Non Domestic Rates forms part of the calculation of the amount payable to the national pool so the cost is not met by our council tax payers. For all other debts, the approved write off will be set against the existing bad debt provision.

2.0 **OPTIONS**

2.1 To approve the recommendation

2.2 To approve the recommendation with amendments

2.3 Not to approve the recommendation

3.0 **REASONS FOR RECOMMENDATION**

3.1 All recovery methods available have been considered and where appropriate pursued before making the decision to write off.

4.0 **EXPECTED BENEFITS AND TIMELINES**

4.1 Not applicable

5.0 **IMPLICATIONS**

5.1 **Carbon Footprint & Environmental Issues**

5.1.1 The possible implications have been considered and there are none.

5.2 **Constitution & Legal**

5.2.1 This report has been written in line with the Constitution.

5.2.2 This report is confidential as it includes exempt information as described in Schedule 12A Part 1, Paragraph 1 (information relating to any individual) and Paragraph 3 (information relating to the financial or business affairs of any particular person (including the authority holding that information)).

5.2.3 The anticipated benefits of publishing information identifying individuals does not outweigh the risks of a data protection breach and it is therefore considered that the information should remain exempt from publication and public meetings.

5.3 **Contracts**

5.3.1 The possible implications have been considered and there are none.

5.4 **Crime and Disorder**

5.4.1 The possible implications have been considered and there are none.

5.5 Equality and Diversity & Human Rights

5.5.1 The possible implications have been considered and there are none.

5.6 Financial

5.6.1 The proposed write offs will be written off against the existing write off provision.

5.7 Risk Management

5.7.1 The possible existence of actual or potential implications have been considered and there are none.

5.8 Staffing

5.8.1 The possible existence of actual or potential implications have been considered and there are none.

Background papers:- None

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Key Decision:

No

Appendices attached to this report:

(These appendices are not for publication by virtue of Paragraphs 1 (Information relating to any individual), 2 (Information which is likely to reveal the identity of an individual) and 3 (Information relating to the financial or business affairs of any particular person (including the authority holding that information)) in Part 1 of Schedule 12a of the Local Government Act 1972).

Appendix A - Council Tax

Appendix B - Non Domestic Rates

Appendix C - Former Tenant Arrears

Appendix D - Housing Benefit Overpayments