

Title of Report	SUMMARY OF FORMER TENANT RENT ARREARS, CURRENT TENANT RENT ARREARS, COUNCIL TAX, NON DOMESTIC RATES AND SUNDRY DEBTOR WRITE OFFS UNDERTAKEN IN FINANCIAL YEAR 2019/20	
Presented by	Councillor Nick Rushton Corporate Portfolio Holder	
Background Papers	All information used in compiling the report contain exempt information under paragraph 3 of Part 1 to Schedule 12A Local Government Act 1972	Public Report: Yes
		Key Decision: No
Financial Implications	There is no additional financial effect as all the debts are met from the Authority's bad debt provision for previous years arrears or from in year income if the debts relate to the current financial year.	
	Signed off by the Section 151 Officer: Yes	
Legal Implications	None identified.	
	Signed off by the Deputy Monitoring Officer: Yes	
Staffing and Corporate Implications	None identified.	
	Signed off by the Acting Head of Paid Service: Yes	
Purpose of Report	To advise Cabinet of total annual write offs in accordance with agreed reporting guidance.	
Reason for Decision	To comply with proper accounting practices.	
Recommendations	THAT CABINET NOTE THE INFORMATION CONTAINED WITHIN THE REPORT AS A TRUE REPRESENTATION OF WRITE OFFS UNDERTAKEN DURING 2019/20	

1.0 WRITE OFFS

1.1 Writing off debts is only considered where appropriate recovery and enforcement options have been taken, or, where the council are legally prohibited from pursuing the debt.

These include:

- Bankruptcy or a Debt Relief Order is in place;
- Deceased – No assets within the estate;
- Debtor Absconded / No Trace;
- Company in liquidation/dissolved or ceased trading with no assets;
- Severe hardship and/or serious health issues; or Statute barred i.e. we cannot legally pursue the debt as there has been six years since the debt fell due and no action has been taken to collect the debt;
- Uneconomical to collect i.e. it is not financially viable to take further action for example due to the low level of the debt or they have gone abroad.

1.2 The purpose of this report is to advise members of the total amount of debt written off by Fund type during the previous Financial Year.

1.3 For each Fund the total write offs completed are split into Cabinet approved (Over £10,000.00) and those written off under delegated powers (Under £10,000.00). Details of the original Bad Debt Provision and the value remaining at the end of the Financial Year are also stated. The figures can be found below in 2.0 Write Offs Undertaken in Financial Year 2019/20.

2.0 WRITE OFFS UNDERTAKEN IN FINANCIAL YEAR 2019/20

Fund	2019/20 Bad Debt Provision £	Cabinet Approved Write Offs £	Delegated Powers Write Offs £	Total Value Of Write Offs £	Bad Debt Provision Remaining £
Council Tax	2,387,388.00	0.00	77,210.96	77,210.96	2,310,177.04
National Non-Domestic Rates	347,209.00	72,153.20	5,781.79	77,934.99	269,274.01
Overpaid Housing Benefit	1,284,237.00	0.00	20,915.95	20,915.95	1,263,321.05
Housing Rent	676,410.72	0.00	30,959.18	30,959.18	645,451.54
Sundry Debtor Invoices	340,748.00	14,991.94	41,920.25	56,912.19	283,835.81

Policies and other considerations, as appropriate	
Council Priorities:	Value for Money
Policy Considerations:	Not applicable.
Safeguarding:	Not applicable.
Equalities/Diversity:	Not applicable.
Customer Impact:	Not applicable.
Economic and Social Impact:	Not applicable.
Environment and Climate Change:	Not applicable.
Consultation/Community Engagement:	Not applicable.
Risks:	Regular reviews of debts for write off mitigates the risk that the Council's accounts do not reflect the true level of recoverable income. It is also part of an effective arrears management strategy.
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