

Title of Report	FORMER TENANT RENT ARREARS, CURRENT TENANT RENT ARREARS, COUNCIL TAX, NON DOMESTIC RATES AND SUNDRY DEBTOR WRITE OFFS FOR APPROVAL IN FINANCIAL YEAR 2022/23	
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: Yes
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 Monitoring Officer: Yes	
Staffing and Corporate Implications	None identified	
	Signed off by the Head of Paid Service: Yes	
Purpose of Report	1. To approve write offs over £10,000	
Reason for Decision	To comply with proper accounting practices.	
Recommendations	THAT CABINET APPROVES THE NON-DOMESTIC RATES WRITE OFFS THAT ARE OVER £10,000	

1.0 WRITE OFFS

- 1.1 The purpose of this report is to seek approval to write off debts over £10,000
- 1.2 This report contains details of debts written off to date under delegated powers (under £10,000). Final details of overall write offs will be circulated annually.
- 1.3 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.

2.0 NON DOMESTIC RATES (NNDR)

2.1 There are 5 Non Domestic Rate debts over £10,000 for which Cabinet approval is sought amounting to £60,216.51. Further information is provided on Appendix 1

Company	Financial Year	Status on Account	Amount to be Written Off
Sole Trader	2017/18- £1,781.50	Uneconomical to Collect	£1,781.50
Sole Trader	2017/18- £2,884.51	Uneconomical to Collect	£2,884.51
Sole Trader	Pre2016/17- £7,027.44 2016/17- £3,226.67	Uneconomical to Collect	£10,254.11
Sole Trader	Pre2016/17- £2,341.12 2016/17- £8,918.26 2017/18- £8,035.00 2018/19- £8,304.50 2019/20- £6,371.67	Uneconomical to pursue	£33,970.55
Sole Trader	2019/20- £ 649.97 2020/21- £7,110.75 2021/22- £3,565.12	Uneconomical to pursue	£11,325.84
TOTAL			£60,216.51

2.2 For Business Rates, writing off debt is only ever considered as a last resort. In the above instances when companies, sole traders or partnerships become insolvent the Council is prohibited from taking any further action as all of their outstanding debts are included within the Administration, Liquidation or personal bankruptcy.

2.3 There are no write offs for consideration for any other fund that have a value of over £10,000.00

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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