

<b>Title of Report</b>	<b>FORMER TENANT RENT ARREARS, CURRENT TENANT RENT ARREARS, COUNCIL TAX, NON-DOMESTIC RATES AND SUNDRY DEBTS</b>	
<b>Presented by</b>	Councillor Nick Rushton Corporate Portfolio Holder  PH Briefed <input type="checkbox"/> Yes	
<b>Background Papers</b>	All information used in compiling the report contain exempt information under paragraph 3 of Part 1 to Schedule 12A Local Government Act 1972.	<b>Public Report:</b> Yes
		<b>Key Decision:</b> No
<b>Financial Implications</b>	There are no additional financial impacts as all the debts are met from the Council's bad debt provision for previous years' arrears or from in-year income if the debts relate to the current financial year.	
	<b>Signed off by the Section 151 Officer:</b> Yes	
<b>Legal Implications</b>	There are no direct legal implications from this report.	
	<b>Signed off by the Monitoring Officer:</b> Yes	
<b>Staffing and Corporate Implications</b>	None identified.	
	<b>Signed off by the Head of Paid Service:</b> Yes	
<b>Purpose of Report</b>	To approve write offs over £10,000.	
<b>Reason for Decision</b>	To comply with proper accounting practices.	
<b>Recommendations</b>	<b>THAT CABINET APPROVES THE NON-NATIONAL DOMESTIC RATES WRITE OFFS THAT ARE OVER £10,000.</b>	

## 1.0 BACKGROUND

- 1.1 The purpose of this report is to seek approval to write off debts over £10,000. This report details write-offs in relation to business rates. There are no write offs for consideration for any other fund that have a value of over £10,000.
- 1.2 Details of overall write offs will be reported annually.

- 1.3 Writing off debts is only considered where appropriate recovery and enforcement options have been taken, or, where the Council is legally prohibited from pursuing the debt. These include:
- bankruptcy or a Debt Relief Order is in place;
  - deceased – no assets within the assets;
  - debtor absconded or no trace;
  - company in liquidation/dissolved or ceased trading with no assets;
  - severe hardship and/or serious health issues;
  - statute barred i.e. the Council 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 NATIONAL NON-DOMESTIC RATES (NNDR)

- 2.1 There are four NNDR debts over £10,000 for which Cabinet approval is sought amounting to £65,954.68. Summary information is provided in Appendix A.
- 2.2 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.

## 3.0 OTHER FUNDS

- 3.1 There are no write offs for consideration for any other fund that have a value of over £10,000.

<b>Policies and other considerations, as appropriate</b>	
Council Priorities:	Not applicable
Policy Considerations:	Not applicable
Safeguarding:	Not applicable
Equalities/Diversity:	Not applicable
Customer Impact:	Not applicable
Economic and Social Impact:	Not applicable
Environment, Climate Change and Zero Carbon:	Not applicable
Consultation/Community/Tenant 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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## NATIONAL NON DOMESTIC RATES (NNDR) OVER £10,000 FOR WRITE-OFF

<b>Sole-trader or Company</b>	<b>Status</b>	<b>Older arrears £</b>	<b>2018/19 £</b>	<b>2019/20 £</b>	<b>2020/21 £</b>	<b>2021/22 £</b>	<b>2022/23 £</b>	<b>2023/24 £</b>	<b>Total £</b>
Limited Company	In Administration	2,918.68	2,668.90	2,946.00	0	1,624.40	1,497.26	0	<b>11,655.24</b>
Limited Company	In Companies Voluntary Arrangement	0	0	0	0	0	7,333.00	19,172.55	<b>26,505.55</b>
Limited Company	In Administration	0	0	0	0	0	0	10,814.08	<b>10,814.08</b>
Sole Trader	No Trace	0	0	2,394.57	3,617.90	3,542.90	3,620.40	3,804.04	<b>16,979.81</b>
<b>Total</b>		<b>2,918.68</b>	<b>2,668.90</b>	<b>5,340.57</b>	<b>3,617.90</b>	<b>5,167.30</b>	<b>12,450.66</b>	<b>33,790.67</b>	<b>65,954.68</b>