

Title of Report	FORMER TENANT RENT ARREARS, CURRENT TENANT RENT ARREARS, COUNCIL TAX, NON DOMESTIC RATES AND SUNDRY DEBTS WRITE OFFS	
Presented by	Councillor Keith Merrie MBE Finance and Corporate Portfolio Holder PH Briefed <input type="checkbox"/> Yes	
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 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.	
	Signed off by the Section 151 Officer: Yes	
Legal Implications	There are no direct legal implications from this report.	
	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	To approve write offs over £10,000 in compliance with the Council's Constitution.	
Reason for Decision	To comply with proper accounting practices.	
Recommendations	THAT CABINET APPROVES TO WRITE OFF: 1. PROPERTY DEBT OF £19,377.40; AND 2. TRADE WASTE DEBT OF £97,503.34 AS DETAILED IN SECTION 2.	

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 sundry debtors.

1.2 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 where:

- A bankruptcy or a Debt Relief Order is in place.
- The individual is deceased and there are no assets within the estate.
- The debtor absconded or there is no trace.
- The company is in liquidation/dissolved or ceased trading with no assets.
- There is severe hardship and/or serious health issues
- Any claim would be 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
- The debit is 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 SUNDRY DEBTORS

2.1 There are two Sundry Debtors Accounts over £10,000 for which Cabinet approval is sought to write off the debt:

1. A Property Account, with debt totalling £19,377.40 due to unpaid rent from 2022. The customer was evicted and has entered liquidation. The Council has already deducted the deposit paid by the customer at the time they leased the property from the write-off amount.
2. A Trade Waste account with debt totalling £97,503.34 for the period from June 2025 to October 2025, which remained outstanding when the company entered voluntary liquidation in November 2025.

3.0 SUMMARY

3.1 There are no write offs over £10,000 in relation to former tenant rent arrears, current tenant rent arrears, council tax or business rates debts to be considered in this report.

3.2 Writing off debt is only ever considered as a last resort.

Policies and other considerations, as appropriate	
Council Priorities:	A well-run council
Policy Considerations:	Council Constitution
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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