

To: Finance, Resources and Customer Services Policy Board

On: 29 January 2020

Report by: Director of Finance and Resources

Heading: Council Tax: Accounts for write-off

1. Summary

- 1.1 In accordance with Financial Regulation 3.5.10 a report regarding the write-off for sums over £10,000 due must be submitted to the Finance and Resources Policy Board.
- 1.2 The debt recovery process involves extensive effort by the Council and its collection agents to locate the debtor and recover the debt. During this process a stage can be reached when it is recognised that the recovery of the sums is no longer viable, and it is prudent to write-off the recovery of the outstanding liability.
- 1.3 The Council has already pursued each of the debts summarised on the attached Appendix through its follow up cycle and it is considered prudent to write-off the outstanding balance.
- 1.4 The approval for the write-off will enable the Council to prudently reflect within the financial accounts an accurate representation of the collectable debt. The Council continues to monitor the accounts and, where the circumstances of the debtor alter, will instigate further recovery action as appropriate. The level of write-off will be contained within the Council's bad debt provision.
- 1.5 An analysis of the debt proposed for write-off highlighting the reason why collection is deemed irrecoverable is shown in table 1 below:

Table 1

Council Tax		
Reason	No. Debtors	Amount
Sequestrated	8	£88,379.82
Trust Deed	2	£19,791.27
Total	10	£108,171.09

2. Recommendations

2.1 The Board is asked to authorise the write-off of £108,171.09 as detailed above.

Implications of the Report

1. **Financial** – There has been adequate provision made for these bad debts.
2. **HR & Organisational Development** - None
3. **Community Planning** – None
4. **Legal** - None
5. **Property/Assets** – None
6. **Information Technology** – None
7. **Equality & Human Rights** – None
8. **Health & Safety** - None
9. **Procurement** – None
10. **Risk** - None
11. **Privacy Impact** – None
12. **Climate Risk** - None

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Name	Address	Reason	Year	Amount
Debtor 1 (Cross refer with additional reports: Housing benefit overpayments: Accounts for write off and Sundry debtors: Accounts for Write off)	Not Applicable	Trust Deed	2000	£110.70
Debtor 1	Not Applicable	Trust Deed	2001	£76.83
Debtor 1	Not Applicable	Trust Deed	2002	£20.44
Debtor 1	Not Applicable	Trust Deed	2003	£65.21
Debtor 1	Not Applicable	Trust Deed	2003	£103.20
Debtor 1	Not Applicable	Trust Deed	2004	£238.77
Debtor 1	Not Applicable	Trust Deed	2005	£80.17
Debtor 1	Not Applicable	Trust Deed	2005	£529.70
Debtor 1	Not Applicable	Trust Deed	2006	£503.09
Debtor 1	Not Applicable	Trust Deed	2007	£489.18
Debtor 1	Not Applicable	Trust Deed	2008	£387.79

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Name	Address	Reason	Year	Amount
Debtor 1	Not Applicable	Trust Deed	2009	£584.99
Debtor 1	Not Applicable	Trust Deed	2010	£392.81
Debtor 1	Not Applicable	Trust Deed	2011	£266.06
Debtor 1	Not Applicable	Trust Deed	2011	£353.84
Debtor 1	Not Applicable	Trust Deed	2012	£664.87
Debtor 1	Not Applicable	Trust Deed	2013	£448.84
Debtor 1	Not Applicable	Trust Deed	2014	£402.49
Debtor 1	Not Applicable	Trust Deed	2015	£193.15
Debtor 1	Not Applicable	Trust Deed	2016	£364.34
Debtor 1	Not Applicable	Trust Deed	2017	£728.77
Debtor 1	Not Applicable	Trust Deed	2018	£1,048.20

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Name	Address	Reason	Year	Amount
Debtor 1	Not Applicable	Trust Deed	2019	£1,223.20
Total				£9,276.64
Debtor 2 (Cross refer with additional report: Housing benefit overpayments: Accounts for write off)	Not Applicable	Sequestration	2010	£111.78
Debtor 2	Not Applicable	Sequestration	2011	£284.64
Debtor 2	Not Applicable	Sequestration	2012	£207.40
Debtor 2	Not Applicable	Sequestration	2012	£394.70
Debtor 2	Not Applicable	Sequestration	2013	£564.31
Debtor 2	Not Applicable	Sequestration	2013	£684.12
Debtor 2	Not Applicable	Sequestration	2014	£1,347.96
Debtor 2	Not Applicable	Sequestration	2015	£1,353.51
Debtor 2	Not Applicable	Sequestration	2016	£1,359.13

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Name	Address	Reason	Year	Amount
Debtor 2	Not Applicable	Sequestration	2017	£1,364.83
Debtor 2	Not Applicable	Sequestration	2018	£1,400.58
Debtor 2	Not Applicable	Sequestration	2019	£1,455.59
Total				£10,528.55
Debtor 3	Not Applicable	Sequestration	2008	£67.44
Debtor 3	Not Applicable	Sequestration	2009	£461.75
Debtor 3	Not Applicable	Sequestration	2010	£361.49
Debtor 3	Not Applicable	Sequestration	2011	£421.00
Debtor 3	Not Applicable	Sequestration	2012	£1,161.51
Debtor 3	Not Applicable	Sequestration	2013	£414.63
Debtor 3	Not Applicable	Sequestration	2014	£1,082.56

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Name	Address	Reason	Year	Amount
Debtor 3	Not Applicable	Sequestration	2015	£1,353.51
Debtor 3	Not Applicable	Sequestration	2016	£1,359.13
Debtor 3	Not Applicable	Sequestration	2017	£1,364.83
Debtor 3	Not Applicable	Sequestration	2018	£1,400.58
Debtor 3	Not Applicable	Sequestration	2019	£1,455.59
Total				£10,904.02
Debtor 4 (Cross refer with additional report: Housing benefit overpayments: Accounts for write off)	Not Applicable	Sequestration	2009	£144.07
Debtor 4	Not Applicable	Sequestration	2010	£432.98
Debtor 4	Not Applicable	Sequestration	2011	£529.12
Debtor 4	Not Applicable	Sequestration	2012	£476.52
Debtor 4	Not Applicable	Sequestration	2014	£649.06

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Name	Address	Reason	Year	Amount
Debtor 4	Not Applicable	Sequestration	2015	£747.34
Debtor 4	Not Applicable	Sequestration	2016	£747.34
Debtor 4	Not Applicable	Sequestration	2017	£657.34
Debtor 4	Not Applicable	Sequestration	2018	£504.04
Total				£4,887.81
Debtor 5 (Cross refer with additional report: Housing benefit overpayments: Accounts for write off)	Not Applicable	Trust Deed	2004	£577.01
Debtor 5	Not Applicable	Trust Deed	2005	£335.59
Debtor 5	Not Applicable	Trust Deed	2006	£172.69
Debtor 5	Not Applicable	Trust Deed	2006	£186.20
Debtor 5	Not Applicable	Trust Deed	2007	£332.45
Debtor 5	Not Applicable	Trust Deed	2008	£276.23

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Name	Address	Reason	Year	Amount
Debtor 5	Not Applicable	Trust Deed	2008	£99.42
Debtor 5	Not Applicable	Trust Deed	2009	£252.54
Debtor 5	Not Applicable	Trust Deed	2010	£296.24
Debtor 5	Not Applicable	Trust Deed	2011	£532.49
Debtor 5	Not Applicable	Trust Deed	2012	£362.51
Debtor 5	Not Applicable	Trust Deed	2013	£266.81
Debtor 5	Not Applicable	Trust Deed	2013	£721.52
Debtor 5	Not Applicable	Trust Deed	2014	£1,065.10
Debtor 5	Not Applicable	Trust Deed	2015	£1,030.70
Debtor 5	Not Applicable	Trust Deed	2016	£189.89
Debtor 5	Not Applicable	Trust Deed	2017	£1,023.61

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Name	Address	Reason	Year	Amount
Debtor 5	Not Applicable	Trust Deed	2018	£1,372.75
Debtor 5	Not Applicable	Trust Deed	2019	£1,420.88
Total				£10,514.63
Debtor 6 (Cross refer with additional report: Housing benefit overpayments: Accounts for write off)	Not Applicable	Sequestration	2001	£205.47
Debtor 6	Not Applicable	Sequestration	2002	£277.43
Debtor 6	Not Applicable	Sequestration	2003	£235.95
Debtor 6	Not Applicable	Sequestration	2004	£79.53
Debtor 6	Not Applicable	Sequestration	2006	£550.62
Debtor 6	Not Applicable	Sequestration	2007	£1,683.59
Debtor 6	Not Applicable	Sequestration	2008	£1,698.64
Debtor 6	Not Applicable	Sequestration	2009	£1,398.80

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Name	Address	Reason	Year	Amount
Debtor 6	Not Applicable	Sequestration	2010	£1,511.86
Debtor 6	Not Applicable	Sequestration	2011	£1,589.16
Debtor 6	Not Applicable	Sequestration	2012	£118.27
Debtor 6	Not Applicable	Sequestration	2013	£1,726.07
Debtor 6	Not Applicable	Sequestration	2014	£1,733.09
Debtor 6	Not Applicable	Sequestration	2015	£1,740.22
Debtor 6	Not Applicable	Sequestration	2016	£611.84
Debtor 6	Not Applicable	Sequestration	2017	£1,754.78
Debtor 6	Not Applicable	Sequestration	2018	£1,522.69
Debtor 6	Not Applicable	Sequestration	2019	£1,871.46
Total				£20,309.47

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Name	Address	Reason	Year	Amount
Debtor 7 (Cross refer with additional report: NDR accounts for write off)	Not Applicable	Sequestration	2008	£280.29
Debtor 7	Not Applicable	Sequestration	2011	£523.10
Debtor 7	Not Applicable	Sequestration	2012	£206.93
Debtor 7	Not Applicable	Sequestration	2013	£1,208.00
Debtor 7	Not Applicable	Sequestration	2014	£1,127.84
Debtor 7	Not Applicable	Sequestration	2014	£1,361.15
Debtor 7	Not Applicable	Sequestration	2015	£2,900.37
Debtor 7	Not Applicable	Sequestration	2016	£1,679.27
Total				£9,286.95
Debtor 8	Not Applicable	Sequestration	1999	£620.32
Debtor 8	Not Applicable	Sequestration	2000	£723.80

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Name	Address	Reason	Year	Amount
Debtor 8	Not Applicable	Sequestration	2001	£796.50
Debtor 8	Not Applicable	Sequestration	2002	£515.30
Debtor 8	Not Applicable	Sequestration	2003	£994.54
Debtor 8	Not Applicable	Sequestration	2004	£914.36
Debtor 8	Not Applicable	Sequestration	2005	£1,095.62
Debtor 8	Not Applicable	Sequestration	2006	£129.91
Debtor 8	Not Applicable	Sequestration	2006	£13.67
Debtor 8	Not Applicable	Sequestration	2007	£89.28
Debtor 8	Not Applicable	Sequestration	2008	£76.28
Debtor 8	Not Applicable	Sequestration	2011	£39.05
Debtor 8	Not Applicable	Sequestration	2012	£763.17

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Name	Address	Reason	Year	Amount
Debtor 8	Not Applicable	Sequestration	2013	£1,024.05
Debtor 8	Not Applicable	Sequestration	2014	£1,239.24
Debtor 8	Not Applicable	Sequestration	2015	£1,206.73
Debtor 8	Not Applicable	Sequestration	2016	£1,276.80
Debtor 8	Not Applicable	Sequestration	2017	£127.18
Debtor 8	Not Applicable	Sequestration	2018	£11.50
Debtor 8	Not Applicable	Sequestration	2019	£129.99
Total				£11,787.29
Debtor 9 (Cross refer with additional reports: Housing benefit overpayments: Accounts for write off and Sundry debtors: Accounts for Write off)	Not Applicable	Sequestration	2005	£174.90
Debtor 9	Not Applicable	Sequestration	2006	£742.50
Debtor 9	Not Applicable	Sequestration	2007	£841.79

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Name	Address	Reason	Year	Amount
Debtor 9	Not Applicable	Sequestration	2008	£849.31
Debtor 9	Not Applicable	Sequestration	2009	£857.03
Debtor 9	Not Applicable	Sequestration	2010	£857.03
Debtor 9	Not Applicable	Sequestration	2011	£857.03
Debtor 9	Not Applicable	Sequestration	2012	£857.03
Debtor 9	Not Applicable	Sequestration	2013	£964.71
Debtor 9	Not Applicable	Sequestration	2014	£1,155.40
Debtor 9	Not Applicable	Sequestration	2015	£1,160.15
Debtor 9	Not Applicable	Sequestration	2016	£1,164.97
Debtor 9	Not Applicable	Sequestration	2017	£1,169.85
Debtor 9	Not Applicable	Sequestration	2018	£1,200.49

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Name	Address	Reason	Year	Amount
Debtor 9	Not Applicable	Sequestration	2019	£1,247.64
Total				£14,099.83
Debtor 10 (Cross refer with additional report: Housing benefit: Accounts for write off)	Not Applicable	Sequestration	2001	£0.02
Debtor 10	Not Applicable	Sequestration	2002	£143.99
Debtor 10	Not Applicable	Sequestration	2003	£647.52
Debtor 10	Not Applicable	Sequestration	2004	£1,010.71
Debtor 10	Not Applicable	Sequestration	2005	£869.59
Debtor 10	Not Applicable	Sequestration	2006	£809.63
Debtor 10	Not Applicable	Sequestration	2007	£587.16
Debtor 10	Not Applicable	Sequestration	2008	£598.46
Debtor 10	Not Applicable	Sequestration	2009	£655.23

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Name	Address	Reason	Year	Amount
Debtor 10	Not Applicable	Sequestration	2010	£753.90
Debtor 10	Not Applicable	Sequestration	2011	£499.69
Total				£6,575.90
Overall Total				£108,171.09