

To: Finance, Resources and Customer Services Policy Board

On: 02 September 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	3	£24,339.64
Trust Deed	3	£31,372.73
Total	6	£55,712.37

2. Recommendations

2.1 The Board is asked to authorise the write-off of £55,712.37 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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Finance, Resources and Customer Services Policy Board – Council Tax Accounts for Write-Off

Appendix

Name	Address	Reason	Year	Amount
Debtor 1	Not Applicable	Sequestrated	2008	£812.50
Debtor 1	Not Applicable	Sequestrated	2009	£917.25
Debtor 1	Not Applicable	Sequestrated	2010	£944.61
Debtor 1	Not Applicable	Sequestrated	2011	£810.84
Debtor 1	Not Applicable	Sequestrated	2012	£517.42
Debtor 1	Not Applicable	Sequestrated	2013	£1,026.77
Debtor 1	Not Applicable	Sequestrated	2014	£1,347.63
Debtor 1	Not Applicable	Sequestrated	2015	£903.01
Debtor 1	Not Applicable	Sequestrated	2015	£599.09
Debtor 1	Not Applicable	Sequestrated	2016	£1,359.13
Debtor 1	Not Applicable	Sequestrated	2017	£1,266.69

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Name	Address	Reason	Year	Amount
Debtor 1	Not Applicable	Sequestered	2018	£893.35
Total				£11,398.29
Debtor 2	Not Applicable	Trust Deed	2007	£968.83
Debtor 2	Not Applicable	Trust Deed	2008	£1,020.90
Debtor 2	Not Applicable	Trust Deed	2009	£567.31
Debtor 2	Not Applicable	Trust Deed	2009	£462.89
Debtor 2	Not Applicable	Trust Deed	2010	£1,030.18
Debtor 2	Not Applicable	Trust Deed	2011	£1,030.18
Debtor 2	Not Applicable	Trust Deed	2012	£1,030.18
Debtor 2	Not Applicable	Trust Deed	2013	£1,037.38
Debtor 2	Not Applicable	Trust Deed	2014	£919.70

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Name	Address	Reason	Year	Amount
Debtor 2	Not Applicable	Trust Deed	2015	£1,015.12
Debtor 2	Not Applicable	Trust Deed	2016	£598.44
Debtor 2	Not Applicable	Trust Deed	2017	£1,023.61
Debtor 2	Not Applicable	Trust Deed	2018	£1,012.09
Debtor 2	Not Applicable	Trust Deed	2019	£1,091.68
Total				£12,808.49
Debtor 3	Not Applicable	Sequestrated	2003	£85.38
Debtor 3	Not Applicable	Sequestrated	2004	£40.56
Debtor 3	Not Applicable	Sequestrated	2010	£171.89
Debtor 3	Not Applicable	Sequestrated	2012	£252.54
Debtor 3	Not Applicable	Sequestrated	2014	£263.63

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Name	Address	Reason	Year	Amount
Debtor 3	Not Applicable	Sequestrated	2015	£93.73
Debtor 3	Not Applicable	Sequestrated	2016	£74.42
Debtor 3	Not Applicable	Sequestrated	2017	£29.11
Debtor 3	Not Applicable	Sequestrated	2019	£85.81
Debtor 3	Not Applicable	Sequestrated	2019	£102.57
Total				£1,199.64
Debtor 4	Not Applicable	Sequestrated	1998	£91.94
Debtor 4	Not Applicable	Sequestrated	1999	£513.00
Debtor 4	Not Applicable	Sequestrated	2000	£686.07
Debtor 4	Not Applicable	Sequestrated	2001	£657.88
Debtor 4	Not Applicable	Sequestrated	2002	£443.14

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Name	Address	Reason	Year	Amount
Debtor 4	Not Applicable	Sequestrated	2003	£348.12
Debtor 4	Not Applicable	Sequestrated	2004	£661.01
Debtor 4	Not Applicable	Sequestrated	2005	£857.12
Debtor 4	Not Applicable	Sequestrated	2006	£960.95
Debtor 4	Not Applicable	Sequestrated	2007	£1,309.46
Debtor 4	Not Applicable	Sequestrated	2008	£1,176.38
Debtor 4	Not Applicable	Sequestrated	2008	£6.61
Debtor 4	Not Applicable	Sequestrated	2009	£620.68
Debtor 4	Not Applicable	Sequestrated	2010	£8.20
Debtor 4	Not Applicable	Sequestrated	2011	£22.96
Debtor 4	Not Applicable	Sequestrated	2013	£697.45

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Name	Address	Reason	Year	Amount
Debtor 4	Not Applicable	Sequestered	2017	£150.97
Debtor 4	Not Applicable	Sequestered	2018	£1,600.65
Debtor 4	Not Applicable	Sequestered	2019	£1,663.53
Total				£12,476.12
Debtor 5	Not Applicable	Trust Deed	2011	£133.05
Debtor 5	Not Applicable	Trust Deed	2012	£295.76
Debtor 5	Not Applicable	Trust Deed	2013	£382.51
Debtor 5	Not Applicable	Trust Deed	2014	£1,165.99
Debtor 5	Not Applicable	Trust Deed	2014	£557.66
Debtor 5	Not Applicable	Trust Deed	2015	£844.70
Debtor 5	Not Applicable	Trust Deed	2018	£1,262.51

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Name	Address	Reason	Year	Amount
Debtor 5	Not Applicable	Trust Deed	2019	£1,445.94
Total				£6,088.12
Debtor 6	Not Applicable	Sequestrated	2005	£371.85
Debtor 6	Not Applicable	Sequestrated	2007	£32.97
Debtor 6	Not Applicable	Sequestrated	2007	£562.24
Debtor 6	Not Applicable	Sequestrated	2008	£528.08
Debtor 6	Not Applicable	Sequestrated	2009	£345.84
Debtor 6	Not Applicable	Sequestrated	2010	£568.70
Debtor 6	Not Applicable	Sequestrated	2011	£1,142.24
Debtor 6	Not Applicable	Sequestrated	2012	£1,571.24
Debtor 6	Not Applicable	Sequestrated	2013	£1,582.22

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Name	Address	Reason	Year	Amount
Debtor 6	Not Applicable	Sequestrated	2014	£511.01
Debtor 6	Not Applicable	Sequestrated	2015	£999.41
Debtor 6	Not Applicable	Sequestrated	2016	£1,230.92
Debtor 6	Not Applicable	Sequestrated	2017	£1,525.71
Debtor 6	Not Applicable	Sequestrated	2019	£769.28
Total				£11,741.71
Overall Total				£55,712.37