

## PART A

**Report to:** Cabinet  
**Date of meeting:** 7 October 2013  
**Report of:** Head of Revenues & Benefits Services  
**Title:** Irrecoverable Write Offs

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### 1.0 **SUMMARY**

1.1 This report proposes that debts owed to the council in respect of business rate are written off as irrecoverable.

### 2.0 **RECOMMENDATIONS**

2.1 To approve the writing off of irrecoverable monies owed to the council in accordance with the Financial Procedure Rules of the council.

### **Contact Officer:**

For further information on this report please contact: Phil Adlard, Head of Revenues & Benefits Services.  
Telephone Ext 8023

**Report approved by:** Joanne Wagstaffe, Director of Finance

### 3.0 **DETAILED PROPOSAL**

3.1 The Director of Finance has the power to approve the write off of irrecoverable debts up to an approved limit. The approved limit is £3,001 for council tax, business rate and sundry debt.

3.2 Where an irrecoverable debt requiring write off is in excess of the approved limit, and the debt can still legally be recovered the approval of Cabinet is required.

3.3 Revenues and Benefits Services have a policy and procedure document for writing off debts (for all funds) as approved by Council on the 13 June 2011. All write offs are implemented in accordance with this document. Only cases where all avenues of recovery are exhausted are recommended for write off.

3.4 The writing off of irrecoverable monies owed to the Council in respect of council tax, business rates, housing benefit overpayments and sundry debtors should be

done on a regular basis as cases arise. This report covers the write off of business rate and is supported by required audit trails and supporting documentation. Provision for bad debts has already been made.

3.5 Case 1  
Business Rate - £10,815.07  
Reason for write off – Company Dissolved.

3.6 Case 2  
Business Rate - £4,373.01  
Reason for write off – Unable to trace debtor

#### 4.0 **IMPLICATIONS.**

##### 4.1 **Financial**

4.1.1 Provision for bad debts has already been made in determining the authority's baseline in respect of business rate retention.

##### 4.2 **Legal Issues** (Monitoring Officer)

4.2.1 The Head of Democracy & Governance comments that the legal implications are contained within the body of the report.

##### 4.3 **Equalities**

4.3.1 None identified

##### 4.4 **Potential Risks**

Potential risk	Likelihood	Impact	Overall score
By not writing off irrecoverable debt in a timely manner will lead to criticism from external audit.	3	2	6
Failing to keep adequate paperwork can lead to monies which would normally be reimbursed being forfeited.	2	4	8

##### 4.5 **Staffing**

4.5.1 None identified

##### 4.6 **Accommodation**

4.6.1 None identified

##### 4.7 **Community Safety**

4.7.1 None identified

##### 4.8 **Sustainability**

4.8.1 None identified

## Appendices

None

## Background Papers

The information contained in the background papers is confidential in accordance with paragraph 7, Part 1, Schedule 12a, Local Government Act 1972. The names and addresses of individuals and personal information are contained in the supporting paperwork for the report.

## File reference:

Head of Revenues and Benefits Services records