

## Debt write offs for the period 1 October 2019 to 31 March 2020

- 1 The finance procedure rules stipulate that the chief financial officer must approve the writing off of debt exceeding £20k. For the period 1 October 2019 to 31 March 2020 there were 2 cases exceeding £20k (no cases for the period 1 April 2019 to 30 September 2019) as follows:
  - A write off of £46k relating to a non-domestic rates account where the company went into liquidation.
  - A write off of £52k relating to a social care debt –unable to pursue against deceased estate.
- 2 Individual debts written off in the period 1 October 2019 to 31 March 2020 totalled £708k (£64k for the period 1 April 2019 to 30 September 2019). Debts are only written off once full debt recovery processes are completed, occasionally debt previously written off becomes payable if the debtors circumstances change. The council works closely with statutory bodies when deciding to write off debt. Legislative processes can take many months, or even years, if the debtor is on low income, to conclude before a write off is sanctioned.
- 3 Debts written-off represent a very low proportion of income collected per annum as shown in the table below:

	<b>2016/17 £000</b>	<b>2017/18 £000</b>	<b>2018/19 £000</b>	<b>2019/20 £000</b>
Total amount written off	492	905	1,026	772
Council tax charged	92,097	96,876	123,323	131,598
Business rates charged	47,610	48,970	48,641	48,134
General debtors charged	50,842	59,228	60,147	60,004