

### Debt write offs for the period 1 April 2021 to 30 September 2021

- 1 The finance procedure rules stipulate that the chief financial officer must approve the writing off of debt exceeding £20k. For the period 1 April 2021 to 30 September 2021 there were 4 cases exceeding £20k (2 cases for the period 1 October 2020 to 31 March 2021).
- 2 The four cases were for individual balances of £24k, £21k, £23k and £21k all relating to Business Rates. These followed a Small Business Rate Relief (SBRR) review. The relief has been removed and backdated charges produced, however recovery was not felt appropriate for these particular cases due to the reasoning behind the removal of the relief.
- 3 Individual debts written off in the period 1 April 2021 to 30 September 2021 totalled £406k (£468k for the period 1 October 2020 to 31 March 2021) as shown in the table below. 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.

<b>1 April 2021 to 30 September 2021</b>	<b>Council Tax</b>	<b>NNDR</b>	<b>Housing Benefit over- payments</b>	<b>Sundry debtors</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Total debts written off	34	152	21	199	406

- 4 Debts written-off represent a very low proportion of income collected per annum as shown in the table below. The amount written off in 2020/21 is lower than previous years due to reduced recovery work carried out because of the pandemic. The amount of Business Rates charged in 2020/21 is lower than previous years due to the increased relief awarded by Central Government in reaction to COVID-19 restrictions.

	<b>2017/18 £000</b>	<b>2018/19 £000</b>	<b>2019/20 £000</b>	<b>2020/21 £000</b>
Total amount written off	905	1,026	772	571
Council tax charged	96,876	123,323	131,598	137,175
Business rates charged	48,970	48,641	48,134	19,963
General debtors charged	59,228	60,147	60,004	72,635