

**Debt write offs for the period 1 October 2021 to 31 March 2022**

- 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 2021 to 31 March 2022 there were 0 cases exceeding £20k (4 cases for the period 1 April 2021 to 30 September 2021) as follows.
  
- 2 Individual debts written off in the period 1 October 2021 to 31 March 2022 totalled £321k (£406k for the period 1 April 2021 to 30 September 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 October 2021 to 31 March 2022</b>	<b>Council Tax</b>	<b>NDR</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	200	29	25	67	321

- 3 Debts written-off represent a very low proportion of income collected per annum as shown in the table below. We are steadily moving back toward normal recovery processes hence the write off level starting to increase again, however we are still dealing with the impact of the pandemic therefore this will a progressive matter over the next 12 months.

	<b>2018/19 £000</b>	<b>2019/20 £000</b>	<b>2020/21 £000</b>	<b>2021/22 £000</b>
Total amount written off	1,026	772	571	727
Council tax charged	123,323	131,598	137,175	144,538
Business rates charged	48,641	48,134	19,963	34,585
General debtors charged	60,147	60,004	72,635	72,691