

**Committee:** Cabinet  
**Date:** 27 March 2014  
**Title:** Write offs  
**Portfolio Holder:** Cllr Robert Chambers

**Agenda Item**

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Key decision: No

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## Summary

1. Under Financial Regulations, Cabinet approval is required to write off bad debts in excess of £5,000.
2. The appendices set out details of irrecoverable debts. There is no prospect of recovering the balances due.
3. Debts in the name of limited companies are not subject to data protection so should be considered in part 1. These are set out in Appendix A. Debts in the name of private individuals are subject to data protection so should be considered in part 2. These are set out in Appendix B which is a part 2 paper.

## Recommendations

4. The Cabinet is recommended to authorise the write off of irrecoverable debts set out as follows:

Appendix A (Part 1)	Business Rates total £37,889.13
Appendix B (Part 2)	Business Rates total £40,362.10
	Benefit Overpayments total £28,040.60
	Council Tax total £11,839.41

## Financial Implications

5. The cost of bad debts is apportioned as follows:

	Uttlesford District Council	Essex County Council	Essex Police	Essex Fire	Central Government
Business rates	40%	9%	-	1%	50%
Council Tax (approx. split)	15%	72%	9%	4%	-
Benefits	100%	-	-	-	-

6. The total cost to UDC of the write offs in this report is £61,000. This compares with total UDC revenue (Council Tax, Business Rates and Housing Benefit overpayment recovery) of approx. £6,500,000. Where debts are old (pre-31 March 2013) appropriate provision has already been made in the Council's accounts.

## Background Papers

None.

## Impact

Communication/Consultation	Correspondence has been exchanged with customers, bailiffs, etc.
Community Safety	None identified.
Equalities	None identified.
Health and Safety	None identified.
Human Rights / Legal Implications	None identified.
Sustainability	None identified.
Ward-specific impacts	None identified.
Workforce/Workplace	None identified.

## Risk Analysis

Risk	Likelihood	Impact	Mitigating actions
None	-	-	No risks have been identified as this matter relates to internal administrative procedure.