

Summary of Write Off's

Debts written off in 2023/24

Period 1 April 2023 – 31 March 2024 relating to any year

| Write Offs | Council Tax £ | Business Rates £ | Housing Benefit Overpayment £ | Adult Services £ | Miscellaneous Income £ | HRA (Service Charges) £ | Parking (a) £ | Libraries £ | HRA Tenants £ |
|--------------|-------------------|---------------------|----------------------------------|---------------------|---------------------------|----------------------------|---------------------|-----------------|-------------------|
| Under £5k | 521,810.54 | 108,719.49 | 33,565 | 86,277 | 107,311 | 15 | 1,095,697.54 | 2,707.78 | 120,803.83 |
| £5k-£25k | 50,776.55 | 294,522.63 | 41,676 | 54,043 | 41,098 | 0 | 0.00 | | 31,644.82 |
| Over £25k | 25,686.20 | 198,546.09 | 0 | 0 | 265,945 | 0 | 0.00 | | 0 |
| Total | 598,273.29 | 601,788.21 | 75,241 | 140,320 | 414,354 | 15 | 1,095,697.54 | 2,707.78 | 152,448.65 |

(a) Parking debts written off relate to (i) expired warrants (ii) penalty charge notices (PCNs) where the Driver and Vehicle Licensing Agency (DVLA) has no keeper details (iii) PCNs where unable to register the debt and (iv) PCNs with an invalid vehicle registration mark (VRM)

There are nine Write off's greater than £25,000 to be submitted for approval for this period.

| Amount to write off | | Service Area |
|---------------------|--|-----------------------|
| £30,769.16 | <p>Stealth Marketing Company Limited – Property was let to this company by the owner of the premises who is now in receivership. The first year's rent was free. We have received no contact from ratepayer and the Council's enforcement agent found the registered office of the company to be unoccupied and up for let. Using the Council's search tool it has been established that this company has been responsible for multiple properties with large RVs across the country indicating that the installation of this company as a leaseholder was a rates avoidance scheme.</p> <p>A company search shows that the company has a net worth of £1.</p> | Business Rates |

| | | |
|---------------------------|---|------------------------------------|
| <p>£30,035.32</p> | <p>Property Supply Limited – Property let to this company by HMRC for period 1 November 2020 until 31 January 2023, with confirmation received of these dates in January 2024, together with respective sublet periods. No payment has been received by the company during this period and the Council are unable to continue collection attempts as company has entered liquidation. A claim has been submitted to the official receiver for this sum and any future potential dividend will reduce the write off requested on this report.</p> | <p>Business Rates</p> |
| <p>£102,330.05</p> | <p>TUP SE C.I.C – Company entered into an agreement to operate from a large business property in the City from 12 June 2023 – company faced challenges in setting up the business and consequently failed to commence trading; lease was subsequently surrendered back to the landlord effective from 18 December 2023 however large debt accrued. The Council have been unable to secure any payment either directly or by an enforcement agent. Company has no assets and therefore no prospect of collection.</p> | <p>Business Rates</p> |
| <p>£31,050.00</p> | <p>In 2020 it was discovered that due to an issue when changing IT systems in 2011 rent invoices had not been issued to a tenant. An invoice was raised for £123,137 in respect of the unpaid rent and subsequent quarterly rent invoices were raised in accordance with the lease. The tenant paid some of the rent, but not all of it, so the Council commenced forfeiture proceedings. Prior to the forfeiture hearing an agreement was reached that the tenant would pay £110,000 towards the remaining rent arrears and £12,000 towards the Council's legal costs. The £31,050 rent being written off is in respect of rent that is over 6 years old and is therefore considered to be statute barred from legal action.</p> | <p>Miscellaneous Income</p> |
| <p>£72,961.47</p> | <p>Essex County Council – Total amount owed for all invoices is £194,764.21. Only have back up documents for invoices after 2019. Invoices dates 2016/7 total £42,364.58, invoices up to and including 2019 total £83,908.23, credits on account total £10,946.76. If write off up to and including 2019 and including credits total write off is £72,961.47.</p> | <p>Adult Services</p> |
| <p>£57,025.85</p> | <p>Debt is for period 20 February 2022 to 20 December 2022, deceased 21 December 2022. Financial assessment never completed so full cost charged. No property as this was lost in a legal case in 2011. Son's whereabouts are not known and has never engaged.</p> | <p>Adult Services</p> |
| <p>£46,151.46</p> | <p>Court Of Protection (COP) Client - executor has never applied for probate. Equity release on the property last statement 2020 £85,000 owed, trying to trace executor to repossess property. Invoices for Deferred Payment Agreement but not secured, possible property value £150,000. Executor states never received keys back for the property however COP have record of returning them, has been advised to get a locksmith in. Equity</p> | <p>Adult Services</p> |

| | | |
|--------------------------|---|------------------------------|
| <p>£57,700.54</p> | <p>release is increasing continually against property so likely no equity remaining and no secured charge for the council.</p> <p>Invoice dated 27 March 2015 for Deferred Payment Agreement from 26 March 2008 to 2 June 2010. Not on ContrOCC system, now NHS Continuing Healthcare funded. Letter sent 21 February 2022 advising DPA debt due when property sells or BR passes. Zoopla shows the property from address on invoice sold in September 2012. Notes in LAS suggest address on invoice incorrect as talks about address in Southminster. Advised that file on BR was destroyed in 2017.</p> | <p>Adult Services</p> |
| <p>£42,193.43</p> | <p>Homecare debt, deceased 5 December 2021. Family solicitor provided details of wife's income & expenditure and we negotiated repayment of some of the debt leaving balance remaining for write off.</p> | <p>Adult Services</p> |