

Summary of Write-off's

Debts written off in 2023/24

Period 1 April 2023 – 30 November 2023 relating to any year

All amounts stated in (£)

Write-offs	Council Tax	Business Rates (NDR)	Housing Benefit O/payment	Adult Services	Misc. Income	HRA (Service Charges)	Parking (a)	Libraries	HRA Tenants
Under £5k	251,889	32,348	14,263	41,981	94,508	15	814,195	734	31,546
£5k-£25k	29,768	128,128	0	23,186	24,357	0	0	0	19,316
Over £25k	25,686	52,260	0	0	265,946	0	0	0	0
Total	307,343	212,735	14,263	65,167	384,811	15	814,195	734	50,861

(a) Parking debts written off in the first two periods relate to:

- (i) expired warrants
- (ii) PCNs where DVLA has no keeper details
- (iii) PCNs where unable to register the debt and
- (iv) PCNs with invalid VRM

Appendix B

There are two write-offs over £25,000 submitted for approval for this period.

Amount to write-off	Justification	Service Area
£119,903.27	<p>Esquire Retail Limited – The High Court have provided an outcome ruling on a restructuring plan for the company, with a scheme of repayments agreed by the court, with the sum of £14,771.00 of the outstanding £134,674.27 falling to be payable by the company in this financial year.</p> <p>Collection will become available again in the upcoming 2024/2025 financial year for this company whilst they continue to trade, but due to the High Court ruling, the Council have no legal recourse to collect the sum of £119,903.27 and therefore it is proposed that this sum is approved for write off.</p>	Business Rates
£26,383.28	<p>Use Our Space Limited – This company owns the lease for two premises on the High Street with debts of £26,383.28 raised accordingly. The company has made attempts to claim relief via section 45a of the Local Government Finance Act 1988 (exemption applied for a charitable organisation if the property when next used in used for that charity) however this has been rejected as the intention is not for this organisation to occupy the property with the business model being that of reletting the property.</p> <p>The Council have been unable to collect said fees and have now exhausted all avenues for collection, except for the commencement of insolvency proceedings. However, a company search indicates that there are no assets for the company and therefore such proceedings will be costly to the Council with no prospect of payment.</p>	Business Rates