

Report of the Director of Resources

IRRECOVERABLE NON-DOMESTIC RATES, SUNDRY DEBTS AND HOUSING BENEFIT OVERPAYMENTS**1 Purpose of Report**

To request approval for the write off of irrecoverable debts.

1 Executive Summary

The Borough Council has the power to write-off irrecoverable Non-Domestic Rates, Council Tax, Sundry Debts and Housing Benefit Overpayments at the discretion of the Committee.

2 Appendices

Further detail of debt for write off.

APPENDIX	TYPE OF DEBT	REASON
A	Non-Domestic Rates over £2,000	Insolvency
B	Housing Benefit Overpayments over £2,000	Customer deceased

3 Proposed Action:

3.1 The Committee is invited to **RESOLVE** the write-off of £48,575.16 irrecoverable Non-Domestic Rates and Housing Benefit Overpayments.

3.2 The Committee is invited to **RESOLVE** to note that the amount of £35,980.11 has been written off under delegated powers of the Section 151 Officer.

4 Background

There are periodical reviews of outstanding debts for Non-Domestic Rates, Council Tax, Sundry Debts and Housing Benefit Overpayments and sums deemed to be uncollectible are recommended for write-off.

5 Discussion

5.1 The Section 151 Officer has reviewed the amounts stated and has written them off under delegated powers in accordance with financial regulations.

5.2 All appropriate action has been taken. Debts have been thoroughly pursued

via legal action in the Magistrates' or County Court; visits have been carried out by Council officers and specialist tracing/collection agencies. In all cases the debts were deemed to be irrecoverable.

- 5.3 In the circumstances where any debts have been written off against the provision for bad debts and the whereabouts of the individual are subsequently discovered, action may still be taken to recover the debt. Should successful recovery be achieved, this would be written back against the provision in accordance with best practice.
- 5.4 A total of £35,980.11 irrecoverable Non-Domestic Rates, Sundry Debts and Housing Benefit Overpayments have been written off under delegated powers as follows:

Type of Debt	Number of accounts	Amount
Non-Domestic Rates	6	£4,021.92
Housing Benefit Overpayments	96	£25,165.21
Sundry Debt	19	£6,792.98

6 Legal Powers

- 6.1 Section 151 of the Local Government Act 1972 requires that local authorities make arrangements for the proper administration of their financial affairs. Part of these arrangements includes arrangements for the writing-off of debts.
- 6.2 Section 101 of the Local Government Act 1972 permits the Council to delegate certain powers, duties and functions to Committees. The power to write-off debts of £2,000 and over is delegated to this Committee.

7 Financial and Value For Money Implications

There are no direct revenue implications as adequate provision has been made within the accounts for bad debts.

8 Risk Analysis

None

9 Implications for Resources

None

10 Implications for Stronger and Safer Communities

None

11 Implications for Equalities

None

12 Author and Contact Officer

Richard Watson, Business Rates Manager

13 Consultees

Nigel Robinson, Principal Revenue and Benefits Manager

Appendix A

Non-Domestic Rates ratepayers with a balance outstanding of over £2,000 where the sums are deemed to be irrecoverable

Account Number	Name	Address	Amount	Date	Reason
600848905	Watkins Pub Co Ltd	Royal Oak, Doddington Road, Wellingborough	£6,173.39	2011/12	Proposal to strike off
600900461	JMB Motor Sales Ltd	1a Senwick Road, Wellingborough	£4,246.86	2012/13	Dissolved
600902511	Blackmill Trading Ltd	6 Bevan Close, Wellingborough	£2,705.99	2012/13	Liquidation
600903138	Commercial Training Services UK Ltd	50 Bradfield Road, Wellingborough	£8,715.07	2012/13	Liquidation
600904535	R & H Pen Enterprise Ltd	Ten O'Clock, Main Street, Little Harrowden	£5,666.69	2013/14	Proposal to strike off
600910354	Thrapston Road Vehicle Store Ltd	Thrapston Road, Finedon	£15,306.37	2013/14	Proposal to strike off
600910532	Bramwell Pubs and Bars Ltd	The Cutting Room, Park Road, Wellingborough	£3,096.99	2013/14	Administration
	TOTAL		£45,911.36		

Appendix B

Housing Benefit Overpayment payers with a balance outstanding of over £2,000 where the sums are deemed to be irrecoverable

Account Number	Name	Address	Amount	Date	Reason
5181555	Exors of Mr W	91 Oxford Street, Finedon	£2,663.80	28.04.03	Customer deceased with no estate
	TOTAL		£2,663.80		

