

Write off Summary Report - Quarter 3

All Council debt is considered recoverable; the Corporate Debt Management Service makes every effort to collect charges due to the Council. However, in some circumstances it is appropriate to write off a debt when all forms of recovery action have been exhausted.

This quarterly report is for information purposes only, which details the debts that were submitted for write off for the Financial Period 1st October 2025 to 31st December 2025 (**Q3**). These relate to delinquent accounts where all forms of recovery action had been fully exhausted.

Council Debt is written off in line with the instructions set out within the Financial Regulations, following Legal advice, Court instruction or in accordance with the Limitations Act 1980. These sums have all been approved by the Corporate Director of Finance and Resources and under her delegated authority and, where appropriate, the Lead Member for Finance and Resources. They have been adequately provided for in the Council's Bad Debt Provisions.

The table below summarises the Q2 write off by service type, value and volume.

Quarter 3 Write Off, Financial Period 1st Oct 2025 - 31st Dec 2025									
Service	Council Tax	NNDR (Business Rates)	HBOP (Housing Benefit Overpayments)	HRA Rent	Leaseholder	Commercial Rent	Sundry Debt	Parking	Total
Under £50k	£49,993.41	£159,579.28	£150,843.13	£264,041.61	£562.48	£0.00	£56,693.33	£15,455,308.62	£16,137,021.86
Volume	25	16	140	149	1	0	17	87285	87633
Over £50k	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Volume	0	0	0	0	0	0	0	0	0
Total Value	£49,993.41	£159,579.28	£150,843.13	£264,041.61	£562.48	£0.00	£56,693.33	£15,455,308.62	£16,137,021.86
Total Volume	25	16	140	149	1	0	17	87285	87633

Two cases exceeding £50,000 have been submitted this quarter which are currently awaiting council approval and will be reported at the year end.

The category composition of the above write offs is shown below.

