

Write off Summary Report - Quarter 4

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.

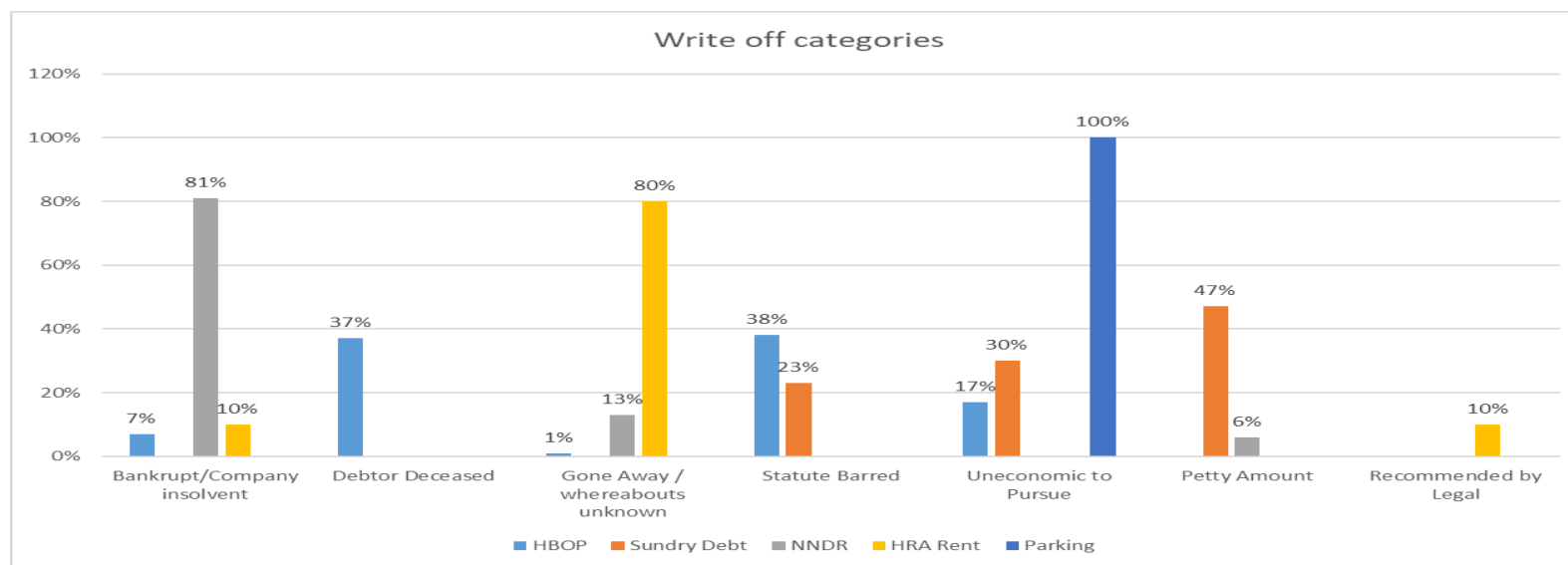
This quarterly report is for information purposes only, which details the debts that were submitted for write off for the Financial Period 1st January 2026 to 31st March 2026 **(Q4)**. These relate to delinquent accounts where all forms of recovery action had been fully exhausted.

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 under her delegated authority and, where appropriate, the Lead Member for Finance. And Corporate Services. They have been adequately provided for in the Council's Bad Debt Provisions.

The table below summarises the Quarter 4 write off by service type, value and volume.

Quarter 4 Write Off, Financial Period 1st Jan 2026 - 31st Mar 2026									
Service	Council Tax	NNDR (Business Rates)	HBOP (Housing Benefit Overpayments)	HRA Rent	Lease-holder	Commercial Rent	Sundry Debt	Parking	Total
Under £50k	£0.00	£29,933.03	£162,160.04	£388,226.68	£0.00	£0.00	£140,350.19	£17,596,047.00	£18,316,716.94
Volume under £50k	0	16	90	30	0	0	345	84,957	85,438
Over £50k	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Volume over £50k	0	0	0	0	0	0	0	0	0
Total Value	£0.00	£29,933.03	£162,160.04	£388,226.68	£0.00	£0.00	£140,350.19	£17,596,047.00	£18,316,716.94
Total Volume	0	16	90	30	0	0	345	84,957	85,438

The reasons for write off is shown in the chart below.



The table below summarises the total write offs across each debt category for the whole 2025/26 financial year.

Write Off Summary, Financial Year 1st April 2025 - 31st March 2026									
Service	Council Tax	NNDR (Business Rates)	HBOP (Housing Benefit Overpayments)	HRA Rent	Leaseholder	Commercial Rent	Sundry Debt	Parking	Total
Under £50k	£77,898.83	£290,465.99	£461,608.69	£924,329.33	£562.48	£0.00	£292,464.86	£38,468,530.62	£40,515,860.80
Volume	44	93	331	251	1	0	397	199,187	200,304
Over £50k	£0.00	£0.00	£0.00	£127,383.33	£0.00	£0.00	£315,222.00	£0.00	£442,605.33
Volume	0	0	0	2	0	0	2	0	4
Total Value	£77,898.83	£290,465.99	£461,608.69	£1,051,712.66	£562.48	£0.00	£607,686.86	£38,468,530.62	£40,958,466.13
Totl Volume	44	93	331	253	1	0	399	199,187	200,308

