

Date: 9 November 2022

The logo for Eden District Council features the word "Eden" in a large, elegant serif font. A stylized, wavy line resembling a river or a path flows through the letter 'E'.

**District Council**

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Dear Sir/Madam

## **Resources Portfolio Holder Meeting Agenda - 17 November 2022**

Notice is hereby given that a meeting of the Resources Portfolio Holder Meeting will be held at 2.30 pm on Thursday, 17 November 2022 in Council Chamber, Town Hall, Penrith.

### **1 Declarations of Interest**

To receive declarations of the existence and nature of any private interests, both disclosable pecuniary interests and any other registrable interests, in any matter to be considered or being considered.

### **2 Exclusion of Press and Public**

To consider whether, in accordance with Section 100A(4) of the Local Government Act 1972, members of the public (including the press) should be excluded from the meeting during discussion of the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 3 of Part 1 to Schedule 12A of the Act (i.e. information relating to the financial or business affairs or any particular person (including the authority holding that information)).

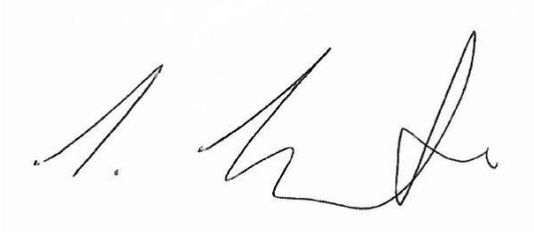
Please note that this exclusion only applies to Appendix A of the report; the remainder of the report is open to the public.

### **3 NNDR Write-Offs (Pages 3 - 8)**

To consider Report No: DoR86/22 of the Interim Director of Resources which seeks to set out a number of write-offs for the Portfolio Holder's consideration.

**RECOMMENDATION:** It is recommended that £45,965.20 is written off for accountancy purposes.

Yours faithfully,



I Frost  
Interim Chief Executive

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or telephone: 01768 212266

Encs

**For Attention**

All members of the Council

**Chair** – Councillor K Greenwood, Independent Alliance Group

**Please Note: Under the Openness of Local Government Bodies Regulations 2014 this meeting has been advertised as a public meeting (unless stated otherwise) and as such could be filmed or recorded by the media or members of the public**

Report No: DoR86/22

**Eden District Council****Resources Portfolio**

17 November 2022

**NNDR Write Offs**

<b>Portfolio:</b>	Resources
<b>Report from:</b>	Interim Director of Resources
<b>Wards:</b>	All Wards
<b>OPEN PUBLIC ITEM – Appendix A is not for publication by virtue of Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972</b>	

**1 Purpose**

- 1.1 To set out a number of write-offs for the Portfolio Holder's consideration.

**2 Recommendation**

It is recommended that £45,965.20 is written off for accountancy purposes.

**3 Report Details**

- 3.1 In accordance with the Council's Accounting and Audit Procedure Rules, the Director of Resources is authorised to write-off debts which for all accounts for an individual debtor do not exceed £5,000.
- 3.2 The Director of Resources, in consultation with the Portfolio Holder responsible for financial matters, be authorised to write-off debts in excess of £5,000 but which do not exceed £60,000 and in all cases exceeding £60,000 where further recovery action is impossible because the debtor is subject to bankruptcy, liquidation or and administration order.
- 3.3 The reason for periodically writing off debts for accountancy purposes is to ensure that the Council's book debts show the likely level of recoverable debt and enable meaningful management information to be extracted. Except where it is clearly not cost-effective to do so, bad debts will continue to be pursued, despite being written off for accountancy purposes.
- 3.4 The details of the write offs are in Appendix A.

**4 Policy Framework**

- 4.1 The Council has four corporate priorities which are:
- Sustainable;
  - Healthy, safe and secure;
  - Connected; and
  - Creative
- 4.2 This report meets the Sustainable corporate priority.

**5 Consultation**

- 5.1 There has been no consultation with ward councillors or portfolio holders.

## 6 Implications

### 6.1 Financial and Resources

6.1.1 Any decision to reduce or increase resources or alternatively increase income must be made within the context of the Council's stated priorities, as set out in its Council Plan 2019-2023 as agreed at Council on 7 November 2019.

6.1.2 The financial implications are considered as part of the report.

### 6.2 Legal

6.2.1 There are no legal implications.

### 6.3 Human Resources

6.3.1 There are no Human Resources implications.

### 6.4 Environmental

6.4.1 There are no environment implications.

### 6.5 Statutory Considerations

Consideration:	Details of any implications and proposed measures to address:
Equality and Diversity	There are no implications.
Health, Social Environmental and Economic Impact	There are no implications.
Crime and Disorder	There are no implications.
Children and Safeguarding	There are no implications.

### 6.6 Risk Management

Risk	Consequence	Controls Required
Debts are written off that could have been recovered	Auditors may determine that the Council has not made proper arrangements for securing effectiveness and efficiency.	Ensure that all debts are pursued in a cost-efficient manner, at least to the point of recovery through the Courts. Retain full reports on all actions taken in pursuing the debts.

## 7 Other Options Considered

7.1 No other options have been considered.

## 8 Reasons for the Decision/Recommendation

8.1 The debts are considered to be irrecoverable and, if the proposal is agreed, they will be written off the individual accounts involved and from the Council's ledger.

## Tracking Information

<b>Governance Check</b>	<b>Date Considered</b>
<b>Chief Finance Officer (or Deputy)</b>	7 November 2022
<b>Monitoring Officer (or Deputy)</b>	9 November 2022
<b>Relevant Assistant Director</b>	N/A

### Background Papers:

#### Appendices:

**Appendix A NNDR Bad Debts (Not for publication as it contains confidential information by virtue of Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act)**

#### Contact Officer:

**Marianne Bastille, Assistant Director Finance**

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