

Eden District Council

Resources Portfolio

17 November 2022

NNDR Write Offs

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OPEN PUBLIC ITEM – Appendix A is not for publication by virtue of Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972	

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

Governance Check	Date Considered
Chief Finance Officer (or Deputy)	7 November 2022
Monitoring Officer (or Deputy)	9 November 2022
Relevant Assistant Director	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:

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