

Subject: NNDR Write Offs

Status: For Publication

Report to: Cabinet

Date: 18 March 2009

Report of: Head of Customer Services and I.C.T.

Portfolio

Holder: Customer Services

Key Decision: No

Forward Plan General Exception Special Urgency

1. PURPOSE OF REPORT

- 1.1 The purpose of the report is request member authority to write off bad debts of National Non-Domestic Rates (NNDR) which are above the delegated limit of £2000 (see appendices)

2. CORPORATE PRIORITIES

- 2.1 The matters discussed in this report impact directly on the following corporate priorities and associated corporate objective.
- Delivering Quality Services to Customers (Customers, Improvement)
 - Well Managed Council (Improvement, Community Network)

3. RISK ASSESSMENT IMPLICATIONS

- 3.1 There are no specific risk issues for members to consider arising from this report.

4. BACKGROUND AND OPTIONS

- 4.1 Before the accounts for the year are closed down it is prudent practice to clear any debts from the ledgers which are now deemed to be irrecoverable.
- 4.2 The sum of 35282.22 is regarded as irrecoverable due to, amongst other causes, bankruptcy, liquidation and no forwarding address and is recommended for write off. Accounts with a debt to be written off have been checked thoroughly by contacting other Local Authorities, landlords, solicitors and new occupiers. A creditor's claim has been lodged for all businesses or individuals who have gone into liquidation or have been made bankrupt.
- 4.3 A record of all debts written off is maintained in the event that there is an opportunity for future collections.
- 4.4 The cost of write off for NNDR does not fall on the Council fund directly but is absorbed by central government through the national pooling arrangement.

COMMENTS FROM STATUTORY OFFICERS:

5. SECTION 151 OFFICER

- 5.1 The report states that there will be no direct adverse impact on the Council's finances.

6. MONITORING OFFICER

- 6.1 There are no immediate legal implications arising from this Report.

7. HEAD OF PEOPLE AND POLICY (ON BEHALF OF THE HEAD OF PAID SERVICE)

- 7.1 There are no HR implications arising from the report.

8. CONCLUSION

- 8.1 The write-offs are within the provisions available and recommendation to write off is made within the grounds of prudence before the financial year end.

9. RECOMMENDATION(S)

- 9.1 The Council is recommended to approve the write off of £35282.22 in relation to National Non-Domestic Rates

10. CONSULTATION CARRIED OUT

- 10.1 Revenues Manager (Capita on behalf of Rossendale BC)

11. EQUALITY IMPACT ASSESSMENT

Is an Equality Impact Assessment required No

Is an Equality Impact Assessment attached No

Contact Officer	
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No background papers

NON - RECOVERABLE BUSINESS RATE DEBTS FOR WRITE OFF AT COMMITTEE
BANKRUPTCIES, LIQUIDATIONS, VOLUNTARY ARRANGEMENTS AND ADMIN RECEIVERSHIPS

	PERIOD	REASON	BAILIFF	AMOUNT	COSTS	TOTAL
	2005/2006	B	Y	3694.22		
	2006/2007			8540.04	65.00	12299.26
	2005/2006	B	Y	1830.60		
	2006/2007			3238.60	65.00	5134.20
	2007/2008	L	N	2152.67	0.00	2152.67
	Total					19586.13

****Key**
B = Bankruptcy
L = Liquidation

ROSSENDALE BOROUGH COUNCIL

NON RECOVERABLE BUSINESS RATE DEBTS FOR WRITE OFF

Ref No	Period	Reason	Amount	Total
6006901	2007/2008		5724.00	5851.21
	2005/2006	NFA	127.21	
6010832	2006/2007	Co	4057.15	4944.24
	2007/2008	Dissolved	887.09	
6005123	1999/2000	Statute	765.56	2300.97
	2000/2001	Barred	815.16	
	2001/2002		720.25	
6006572	2001/2002	Statute	1394.85	2329.67
	2002/2003	Barred	934.82	
Total				15426.09

*** KEY

NFA = No Forwarding Address

Co Dissolved = Company no longer trading

Statute Barred = Aged debt