

**STRATEGY AND RESOURCES COMMITTEE**  
**17 NOVEMBER 2015**

**WRITE OFFS OVER £20,000**

<u>Report of the:</u>	Director of Finance and Resources
<u>Contact:</u>	Judith Doney or Kathryn Beldon
Urgent Decision?(yes/no)	No
If yes, reason urgent decision required:	N/A
<u>Annexes/Appendices</u> (attached):	Annexe 1: Non Domestic Rates Write Off
<u>Other available papers</u> (not attached):	Confidential recovery files in Revenues and Benefits Division

**REPORT SUMMARY**

**This report seeks approval to write off debts over £20,000 for 2015/16**

**RECOMMENDATION (S)**

**That the committee agrees the write off of debts totalling £35,671.77 for business rates**

*Notes*

**1 Implications for the Council's Key Priorities, Service Plans and Sustainable Community Strategy**

1.1 None for the purposes of this report

**2 Background**

2.1 In 2015/16 the Council raised debts of over £24 million from non-domestic (business) rates

2.2 The Council takes action to recover all debt, including assisting debt management where recovery is most effective over a period of time and the use of legal channels where other means have proved unsuccessful.

2.3 The Director of Finance and Resources has delegated authority to authorise the write off of all debts up to £5,000 and can also write off debts between £5,000 and £20,000 in consultation with the Chairman of this Committee.

2.4 The Council's Financial Regulations require that individual debts over £20,000 require this committee's approval for write off.

**3 Proposals**

3.1 There is one national non-domestic debt recommended for write off in Annexe 1 totalling £35,671.77. The annexe (considered exempt from publication) provides the justification for the write off.

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**4 Financial and Manpower Implications**

- 4.1 ***Chief Finance Officer's comments:** The business rates write off will reduce the revenue collected on behalf of central government and Surry County Council for 2015/16. This will also impact of the Council's revenue account.*

**5 Legal Implications (including implications for matters relating to equality)**

- 5.1 ***Monitoring Officer's comments:** There are no specific implications for the purposes of this report.*

**6 Sustainability Policy and Community Safety Implications; Partnerships**

- 6.1 There are no specific implications for the purpose of this report.

**7 Risk Assessment**

- 7.1 The Council follows procedures for recovery of debt and this, along with the scheme of delegated approval and relevant Financial Regulations helps the Council manage risks on income recovery
- 7.2 Following recovery procedures, the Council will write off debt where there is no possibility of recovery or where recovery is not economic. This allows resources to be focussed on recovery of other debt and, where appropriate, prosecution which also acts as a deterrent.

**8 Conclusion and Recommendations**

- 8.1 It is recommended that the committee agree to the write off of £35,671.77

**WARD(S) AFFECTED: N/A**