



Policy, Finance and Development Committee	Tuesday, 02 December 2025	Matter for Information and Decision
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Report Title: **Sundry Debtor and Revenues Write Offs (Q2 2025/26)**

Report Author(s): **Joy Burton (Revenues & Benefits Manager)**
Colleen Warren (Chief Finance Officer / S151 Officer)

Purpose of Report:	The purpose of this report is to provide Members with an update on the status of debts written off under delegated powers.
Report Summary:	Under delegated powers the Chief Finance Officer / S151 Officer can write off amounts up to and including £5,000, and amounts between £5,000 and £10,000 in consultation with the Chair of PFDC. This report highlights the amounts written off up to Quarter 2 of 2025/26.
Recommendation(s):	That the Committee notes the contents of the report and appendix.
Senior Leadership, Head of Service, Manager, Officer and Other Contact(s):	Colleen Warren (Chief Finance Officer / S151 Officer) (0116) 257 2759 colleen.warren@oadby-wigston.gov.uk Joy Burton (Revenues & Benefits Manager) (0116) 257 2681 joy.burton@oadby-wigston.gov.uk
Strategic Objectives:	Our Council (SO1)
Vision and Values:	Customer & Community Focused (V1) Proud of Everything We Do (V2) "Our Borough - The Place To Be" (Vision) Resourceful & Resilient (V4)
Report Implications:-	
Legal:	There are no implications directly arising from this report.
Financial:	The implications are as set out at paragraphs 2-6 of this report.
Corporate Risk Management:	Decreasing Financial Resources / Increasing Financial Pressures (CR1) Reputation Damage (CR4) Economy / Regeneration (CR9)
Equalities and Equalities Assessment (EA):	There are no implications directly arising from this report. EA not applicable.
Human Rights:	There are no implications directly arising from this report.
Health and Safety:	There are no implications directly arising from this report.
Statutory Officers' Comments:-	

Head of Paid Service:	The report is satisfactory.
Chief Finance Officer:	As the author, the report is satisfactory.
Monitoring Officer:	The report is satisfactory.
Consultees:	None.
Background Papers:	None.
Appendices:	None.

1. Introduction

- 1.1 The purpose of this report is to provide an update on the status of debts written off under delegated powers.
- 1.2 Under the policy, amounts owed by a single debtor under £5,000 may be written off by the Chief Finance Officer. Amounts above £5,000 but below £10,000 are delegated for write off to the Chief Finance Officer in consultation with the Policy, Finance and Development Committee (PFDC) Chair. The writing off of debts above £10,000 may only be approved by PFDC.
- 1.3 Every effort is made to recover a debt owed to the Council before it is considered for write off. Where appropriate, recovery and enforcement options have been taken or where the Council is legally prohibited from pursuing, debts are considered for write off in line with the Council's Corporate Debt Policy. Examples where debt recovery is prohibited by law include:
- Bankruptcy or a Debt Relief Order is in place,
 - Deceased – No assets within the estate,
 - Debtor Absconded/no trace,
 - Company in liquidation/dissolved or ceased trading with no assets,
 - Severe hardship and/or serious health issues or
 - Statute barred i.e. the Council cannot legally pursue the debt as there has been six years since the debt fell due and no action has been taken to collect the debt.
- 1.4 In some cases, it is uneconomical to collect an outstanding debt because the costs associated with recovering the debt exceed the income recoverable.

2. Current Position

- 2.1 Write offs relating to Quarter 2 (2025/26) as approved by the Chief Finance Officer (S151) are set out below.

Type of Debtor	Write offs to date less than £5,000 (by S151 Officer under delegated powers)	Write offs to date £5,001 - £10,000 (by s151 Officer under delegated powers)	Amounts written off over £10,001 approved by Members	TOTAL
Council Tax	£158,172.06	£25,214.11	£0.00	£183,386.17
Non-Domestic Rates	£13,232.23	£14,188.15	£0.00	£27,420.38

Housing Benefit Overpayments	£1,874.29	£0.00	£0.00	£1,874.29
Total	£173,278.58	£39,402.26	£0.00	£212,680.84

2.2 The amounts detailed in the above table are shown below by category and the reason for write off.

3. Council Tax

3.1 In Q2 (2025/26) there are currently no Council Tax Debts over £10,000 for which Committee's approval for write off is sought.

3.2 The amounts written off under delegated powers in accordance with the thresholds are outlined in the Corporate Debt Policy are as follows:

Council Tax	Total No of Accounts	Write offs to date less than £5,000 (by s151 Officer under delegated powers)	Write offs to date less than £10,000 (by s151 Officer under delegated powers)	Total
Bankruptcy	6	£3,977.68	£0.00	£3,977.68
Debt Relief Order	35	£38,287.27	£18,543.68	£56,830.95
Closed Account – Recovery Exhausted	22	£16,710.09	£0.00	£16,710.09
Individual Voluntary Arrangement	63	£78,534.15	£6,670.43	£85,204.58
Old Debt – Unable to Trace	27	£15,487.10	£0.00	£15,487.10
Small Balance	51	£301.79	£0.00	£301.79
Statute Barred	17	£4,401.47	£0.00	£4,401.47
Uneconomical/ Unethical to Pursue	1	£472.51	£0.00	£472.51
TOTAL	222	£158,172.06	£25,214.11	£183,386.17

4. Non-Domestic Rates (NDR)

4.1 There are no NDR cases of over £10,000 for which Committee's approval for write off is sought.

4.2 The amounts written off under delegated powers in accordance with the thresholds outlined in the Corporate Debt Policy are as follows:

Non-Domestic Rates	Total No of Accounts	Write offs to date less than £5,000 (by s151 Officer under delegated powers)	Write offs to date £5,001 - £10,000 (by s151 Officer under delegated powers)	Grand Total
Absconded	3	£5,176.14	£0.00	£5,176.14

Agreed with Management/Error	2	£2,607.18	£8,202.56	£10,809.74
Insolvent Dissolved	6	£5,389.32	£5,985.59	£11,374.91
Small Balance	1	£0.02	£0.00	£0.02
Un-Economic to Collect	2	£59.57	£0.00	£59.57
TOTAL	14	£13,232.23	£14,188.15	£27,420.38

5. Sundry Debtors

- 5.1 There are no Housing Benefit overpayments over £10,000 for which committee approval for write off is sought.
- 5.2 The amounts written off under delegated powers in accordance with the thresholds outlines in the Corporate Debt Policy are as follows:

Housing Benefit Overpayment	Total No of cases	Write offs to date less than £5,000 (by s151 Officer under delegated powers)	Write offs to date £5,001 - £10,000 (by s151 Officer under delegated powers)	Grand Total
Debt Relief Order	1	£122.15	£0.00	£122.15
No Trace/Recovery Exhausted	2	£411.80	£0.00	£411.80
Not Economical to Collect	2	£1,090.17	£0.00	£1,090.17
DHP – non-recoverable	1	£250.17	£0.00	£250.17
TOTAL	6	£1,874.29	£0.00	£1,874.29