



Portfolio Holder Decisions

Resources - Write Offs - irrecoverable debts

1. **Write Offs - Irrecoverable Debts (annual report)** (Pages 1 - 28)

Report of the Head of Finance.

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Portfolio Holder Report

The portfolio holder will make a decision on this item after seven days have elapsed (including the date of publication).

Report of:	Portfolio Holder	Date of Publication
Clare James, Head of Finance	Councillor A Vincent, Resources Portfolio Holder	19 March 2019

Write Offs - Irrecoverable Debts

1. Purpose of report

- 1.1 The reporting of Council Tax, Non-Domestic Rate (NDR), Housing Benefit Overpayments and Sundry Debtor write-offs.

2. Outcomes

- 2.1 The ability to demonstrate effective debt recovery activities.

3. Recommendation

- 3.1 The Portfolio Holder is asked to note the action taken by the Head of Finance in relation to the write-off of bad debt.

4. Background

- 4.1 The Council aims for 100% recovery of all debts but for a variety of reasons recognises that a small percentage will always become irrecoverable. Each year, a provision is made to cover the amount written off, based on the age of the debt and the likelihood of recovery.

5. Key Issues and Proposals

- 5.1 Schedules of outstanding debts, which are deemed to be irrecoverable are attached at appendices 1, 2, 3, 4, 5, 6 and 7.
- 5.2 The debts are at a stage where further recovery action is not possible, either because of the age of the debt, the details available are insufficient to continue recovery action (e.g. absconding debtors with no forwarding address), the debt is negligible and it is uneconomic for the council to continue recovery, or it is considered that all avenues of recovery have been exhausted. In the case of insolvency debt, an appropriate claim has

been registered with the official receiver, and if a dividend is eventually received then this will be offset against the amount written off.

- 5.3** Credits on accounts arise where back dated appeals, often on neighbouring properties, are processed many years after the property has changed hands and whilst efforts are made to trace occupants this is not always successful.
- 5.4** In the case of absconding debtors, local taxation staff utilise the services of an on-line tracing facility that will cross check data with a number of national sources including registers of electors and recognised agencies.
- 5.5** The net total Council Tax debt authorised for write-off is £242,200.94. representing 0.4% of the gross Council Tax debit for 2018/19. This is made up of write-offs totalling £247,502.99 and small balances of £807.20 less credit balances of £6,109.25.
- 5.6** The total Business Rates debt authorised for write-off/adjustment is £213,167.26 representing 0.78% of the gross NDR debit for 2018/19. No credit balances are being written off as part of this total.
- 5.7** The total Housing Benefit Overpayment debt authorised for write-off is £46,645.65 representing 4.39% of the total outstanding invoiced Housing Benefit Overpayments.
- 5.8** The total Sundry Debt authorised for write-off is £3,389.04 representing 0.48% of the overall Sundry Debt as at March 2019.

6. Delegated functions

- 6.1** The matters referred to in this report are considered under the following:
- The Executive Function delegated to the Resources Portfolio Holder (as set out in Part 3 of the Council's Constitution): "To deal with the collection and enforcement of debts due except where specific responsibility has been allocated elsewhere"; and
 - The Scheme of Delegation to Officers whereby the Head of Finance is given to report these to the relevant executive member.

Financial and legal implications	
Finance	The cost of the write offs will be met from the relevant Bad Debt Provision, which must be maintained at a level that can meet the write offs, funded by contributions from the collection fund in relation to Council Tax and NDR, and the council's revenue budget in relation to Housing Benefit Overpayments and Sundry Debtors.
Legal	There are no direct legal implications arising from this report.

Other risks/implications: checklist

If there are significant implications arising from this report on any issues marked with a ✓ below, the report author will have consulted with the appropriate specialist officers on those implications and addressed them in the body of the report. There are no significant implications arising directly from this report, for those issues marked with a x.

risks/implications	✓ / x
community safety	x
equality and diversity	x
sustainability	x
health and safety	x

risks/implications	✓ / x
asset management	x
climate change	x
ICT	x
data protection	x

Processing Personal Data

In addition to considering data protection along with the other risks/ implications, the report author will need to decide if a 'privacy impact assessment (PIA)' is also required. If the decision(s) recommended in this report will result in the collection and processing of personal data for the first time (i.e. purchase of a new system, a new working arrangement with a third party) a PIA will need to have been completed and signed off by Data Protection Officer before the decision is taken in compliance with the Data Protection Act 2018.

report author	telephone no.	email	date
Andrew Robinson	01253 887536	andrew.robinson@wyre.gov.uk	01/03/2019

List of background papers:		
name of document	date	where available for inspection
None		

List of appendices

Appendix 1 - Schedule of Council Tax debts (Uncollectable) authorised for write-off.
Appendix 2 – Schedule of Council Tax debts (Insolvent) authorised for write-off.
Appendix 3 – Schedule of NDR debts (Uncollectable) authorised for write-off.
Appendix 4 - Schedule of NDR debts (Insolvent) authorised for write-off.
Appendix 5 – Schedule of Council Tax small balance adjustments
Appendix 6 - Schedule of Housing Benefits Overpayments debts authorised for write-off.
Appendix 7- Schedule of Sundry Debts authorised for write-off.

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Council Tax (Appendix 1)
Write Offs 2018/2019
Irrecoverable amounts

Council's Constitution - Part 7.02 Scheme of Delegation para 3 (a) (13)

Summoned Debt - Uncollectable Debt

Account Ref	Amount
7*****	£13.67
7*****	£72.36
7*****	£77.54
7*****	£80.10
7*****	£81.13
7*****	£83.88
7*****	£84.33
7*****	£85.42
7*****	£85.55
7*****	£86.21
7*****	£86.31
7*****	£86.43
7*****	£86.72
7*****	£88.00
7*****	£89.78
7*****	£90.52
7*****	£90.80
7*****	£90.98
7*****	£91.70
7*****	£91.84
7*****	£92.22
7*****	£92.26
7*****	£92.41
7*****	£95.24
7*****	£95.40
7*****	£95.57
7*****	£95.93
7*****	£96.18
7*****	£96.20
7*****	£96.24
7*****	£96.50
7*****	£96.67
7*****	£97.10
7*****	£98.13
7*****	£99.69
7*****	£100.08
7*****	£101.73
7*****	£102.46
7*****	£104.02
7*****	£107.00
7*****	£108.44
7*****	£108.61
7*****	£109.21
7*****	£109.27
7*****	£110.03
7*****	£110.15
7*****	£110.24
7*****	£110.37
7*****	£111.63
7*****	£112.07
7*****	£113.03
7*****	£113.16
7*****	£113.25
7*****	£113.33
7*****	£114.45
7*****	£115.56
7*****	£116.40
7*****	£117.33
7*****	£117.63
7*****	£118.44
7*****	£119.59
7*****	£122.00
7*****	£123.34
7*****	£123.60
7*****	£126.03
7*****	£127.53
7*****	£128.33
7*****	£129.76
7*****	£130.00
7*****	£132.02
7*****	£132.80
7*****	£132.82
7*****	£135.56
7*****	£135.96
7*****	£136.98
7*****	£137.72

7*****	£138.52
7*****	£138.64
7*****	£138.78
7*****	£139.06
7*****	£139.12
7*****	£139.44
7*****	£139.68
7*****	£140.52
7*****	£140.88
7*****	£140.95
7*****	£140.95
7*****	£140.95
7*****	£141.54
7*****	£141.65
7*****	£141.78
7*****	£143.53
7*****	£144.29
7*****	£144.48
7*****	£145.92
7*****	£146.66
7*****	£147.59
7*****	£147.64
7*****	£149.33
7*****	£151.50
7*****	£151.63
7*****	£156.55
7*****	£157.24
7*****	£157.88
7*****	£158.43
7*****	£158.74
7*****	£159.85
7*****	£161.31
7*****	£162.94
7*****	£163.16
7*****	£165.42
7*****	£167.20
7*****	£167.34
7*****	£167.65
7*****	£167.92
7*****	£168.74
7*****	£168.98
7*****	£173.75
7*****	£175.13
7*****	£176.76
7*****	£177.03
7*****	£179.22
7*****	£179.69
7*****	£180.15
7*****	£181.30
7*****	£181.46
7*****	£181.91
7*****	£182.15
7*****	£183.34
7*****	£190.21
7*****	£190.89
7*****	£192.47
7*****	£192.55
7*****	£196.50
7*****	£197.07
7*****	£197.71
7*****	£197.87
7*****	£199.78
7*****	£201.66
7*****	£204.60
7*****	£204.67
7*****	£204.68
7*****	£205.70
7*****	£207.77
7*****	£208.17
7*****	£208.50
7*****	£209.92
7*****	£211.57
7*****	£212.82
7*****	£216.14
7*****	£216.79
7*****	£220.52
7*****	£221.85
7*****	£224.07
7*****	£224.73
7*****	£225.23
7*****	£225.55
7*****	£226.65
7*****	£227.59
7*****	£231.87
7*****	£232.38
7*****	£234.02
7*****	£234.66
7*****	£235.96
7*****	£239.47
7*****	£241.56

7*****	£242.30
7*****	£246.40
7*****	£247.81
7*****	£249.00
7*****	£252.36
7*****	£254.37
7*****	£258.20
7*****	£259.40
7*****	£263.71
7*****	£265.91
7*****	£266.16
7*****	£267.21
7*****	£270.73
7*****	£272.06
7*****	£273.72
7*****	£274.23
7*****	£274.91
7*****	£278.08
7*****	£280.35
7*****	£283.79
7*****	£284.99
7*****	£286.40
7*****	£286.42
7*****	£288.33
7*****	£289.06
7*****	£291.44
7*****	£295.54
7*****	£296.29
7*****	£296.90
7*****	£297.09
7*****	£300.07
7*****	£301.12
7*****	£305.23
7*****	£306.02
7*****	£306.50
7*****	£306.86
7*****	£309.79
7*****	£316.64
7*****	£320.75
7*****	£322.16
7*****	£325.24
7*****	£328.69
7*****	£330.32
7*****	£333.75
7*****	£335.05
7*****	£338.31
7*****	£342.25
7*****	£342.51
7*****	£344.79
7*****	£350.74
7*****	£350.91
7*****	£362.73
7*****	£363.74
7*****	£365.55
7*****	£365.62
7*****	£372.12
7*****	£378.16
7*****	£381.25
7*****	£384.23
7*****	£384.60
7*****	£384.83
7*****	£386.93
7*****	£391.30
7*****	£394.27
7*****	£396.47
7*****	£402.00
7*****	£405.16
7*****	£407.43
7*****	£411.51
7*****	£412.09
7*****	£413.10
7*****	£416.53
7*****	£418.75
7*****	£419.30
7*****	£430.17
7*****	£431.09
7*****	£431.59
7*****	£432.92
7*****	£435.86
7*****	£444.78
7*****	£445.37
7*****	£446.44
7*****	£454.40
7*****	£456.39
7*****	£464.30
7*****	£467.01
7*****	£468.53
7*****	£469.58
7*****	£471.03
7*****	£477.32

7*****	£479.56
7*****	£480.87
7*****	£483.96
7*****	£485.85
7*****	£494.87
7*****	£495.04
7*****	£503.60
7*****	£505.33
7*****	£509.09
7*****	£510.22
7*****	£511.46
7*****	£514.14
7*****	£519.77
7*****	£519.96
7*****	£529.86
7*****	£538.08
7*****	£548.03
7*****	£554.22
7*****	£557.44
7*****	£561.02
7*****	£562.23
7*****	£562.31
7*****	£567.33
7*****	£569.85
7*****	£577.73
7*****	£581.00
7*****	£586.49
7*****	£597.92
7*****	£600.74
7*****	£601.50
7*****	£602.14
7*****	£602.30
7*****	£605.72
7*****	£609.52
7*****	£611.81
7*****	£615.61
7*****	£622.81
7*****	£626.07
7*****	£629.57
7*****	£649.87
7*****	£650.98
7*****	£655.24
7*****	£665.10
7*****	£671.41
7*****	£675.39
7*****	£693.31
7*****	£694.82
7*****	£701.09
7*****	£701.65
7*****	£704.02
7*****	£704.62
7*****	£705.80
7*****	£722.89
7*****	£726.05
7*****	£728.87
7*****	£730.88
7*****	£733.46
7*****	£743.83
7*****	£755.34
7*****	£756.98
7*****	£764.05
7*****	£764.69
7*****	£769.90
7*****	£769.98
7*****	£773.30
7*****	£784.63
7*****	£803.02
7*****	£807.11
7*****	£816.43
7*****	£824.19
7*****	£824.46
7*****	£826.02
7*****	£832.50
7*****	£843.33
7*****	£845.96
7*****	£848.00
7*****	£850.00
7*****	£862.55
7*****	£863.41
7*****	£870.05
7*****	£872.80
7*****	£877.67
7*****	£887.32
7*****	£895.40
7*****	£910.56
7*****	£911.25
7*****	£933.31
7*****	£938.58
7*****	£940.00
7*****	£941.55

7*****	£948.05
7*****	£949.06
7*****	£952.70
7*****	£955.24
7*****	£955.45
7*****	£957.33
7*****	£963.25
7*****	£974.48
7*****	£980.21
7*****	£982.49
7*****	£983.58
7*****	£995.94
7*****	£1,018.32
7*****	£1,019.30
7*****	£1,027.13
7*****	£1,034.27
7*****	£1,069.78
7*****	£1,073.38
7*****	£1,127.22
7*****	£1,131.07
7*****	£1,177.17
7*****	£1,181.69
7*****	£1,187.40
7*****	£1,207.51
7*****	£1,270.76
7*****	£1,281.97
7*****	£1,300.63
7*****	£1,376.64
7*****	£1,455.68
7*****	£1,545.31
7*****	£1,546.44
7*****	£1,547.66
7*****	£1,702.16
7*****	£1,878.82
7*****	£2,100.23
7*****	£2,625.74
7*****	£2,793.90
7*****	£3,731.61

£168,294.88

Irrecoverable debt recommended for write-off £168,294.88

Number of accounts = 384 £168,294.88 authorised for write-off

Compliance Manager
1st March 2019

Head of Finance
1st March 2019

Council Tax (Appendix 2)
Write Offs 2018/2019
Irrecoverable amounts

Council's Constitution - Part 7.02 Scheme of Delegation para 3 (a) (13)

Summoned Debt - Insolvent Accounts

Account Ref	Amount
7*****	£237.53
7*****	£78.65
7*****	£542.99
7*****	£1,105.40
7*****	£538.02
7*****	£1,090.99
7*****	£2,617.79
7*****	£133.50
7*****	£484.65
7*****	£487.50
7*****	£138.00
7*****	£539.88
7*****	£137.48
7*****	£120.49
7*****	£73.82
7*****	£324.17
7*****	£2,021.96
7*****	£450.00
7*****	£52.07
7*****	£470.45
7*****	£4,068.33
7*****	£710.62
7*****	£265.69
7*****	£1,322.35
7*****	£1,381.11
7*****	£1,616.12
7*****	£1,387.58
7*****	£1,236.05
7*****	£1,245.96
7*****	£41.59
7*****	£155.30
7*****	£709.97
7*****	£320.17
7*****	£332.95
7*****	£505.44
7*****	£761.34
7*****	£134.93
7*****	£113.00
7*****	£110.78
7*****	£498.71
7*****	£582.84
7*****	£217.07
7*****	£941.88
7*****	£1,377.47
7*****	£994.99
7*****	£159.00
7*****	£538.16
7*****	£1,026.46
7*****	£1,533.67
7*****	£1,616.12
7*****	£282.50
7*****	£124.00
7*****	£530.73
7*****	£618.42
7*****	£1,201.39
7*****	£1,260.17
7*****	£1,111.33
7*****	£260.61
7*****	£284.99
7*****	£169.55
7*****	£454.24
7*****	£1,500.00
7*****	£462.22
7*****	£75.00
7*****	£1,488.04
7*****	£1,248.21
7*****	£810.00
7*****	£124.25
7*****	£4,463.49
7*****	£214.38
7*****	£1,101.56
7*****	£414.17
7*****	£264.75
7*****	£82.59
7*****	£151.77
7*****	£568.72
7*****	£504.10
7*****	£721.11
7*****	£1,248.21
7*****	£1,036.39
7*****	£1,036.39
7*****	£1,036.39
7*****	£1,036.39
7*****	£1,036.39
7*****	£1,036.39
7*****	£1,311.09
7*****	£2,414.43

7*****	£4,614.78
7*****	£1,150.82
7*****	£93.29
7*****	£269.20
7*****	£334.29
7*****	£346.10
7*****	£422.51
7*****	£143.00
7*****	£584.57
7*****	£826.00
7*****	£840.50
7*****	£199.33
7*****	£148.37

£79,208.11

Irrecoverable debt recommended for write-off £79,208.11
Number of accounts = 100 £79,208.11 authorised for write-off

Compliance Manager
1st March 2019

Head of Finance
1st March 2019

National Non-Domestic Rates (NNDR) (Appendix 3)
Write Offs 2018/2019
Irrecoverable amounts

Council's Constitution - Part 7.02 Scheme of Delegation para 3 (a) (13)

Summoned Debt - Uncollectable Debt

Account Ref	Amount
G****	£7,102.40
G****	£7,576.08
G****	£2,256.69
G****	£3,050.63
G****	£4,559.70
G****	£22,669.53
G****	£531.79
G****	£729.95
G****	£948.27
G****	£1,361.11
G****	£1,822.17
G****	£2,076.25
G****	£2,686.53
G****	£200.00
G****	£968.63
G****	£620.97
G****	£2,014.40
G****	£3,629.04
G****	£6,794.98
G****	£11,093.50
G****	£960.75
G****	£799.08
G****	£927.11
G****	£9,983.00
G****	£4,678.13
G****	£2,296.48
G****	£275.96
G****	£279.80
G****	£1,914.61
G****	£2,040.25
G****	£268.32
G****	£3,879.16
G****	£296.92
G****	£1,563.55
G****	£1,085.64
G****	£319.04
G****	£963.77
G****	£1,080.09
G****	£2,971.62
G****	£3,048.86
G****	£1,568.46
G****	£6,161.54
G****	£7,740.43
G****	£5,276.89
G****	£1,466.34
G****	£2,048.51
G****	£3,153.72
G****	£3,934.54
G****	£639.67
G****	£3,609.71
G****	£158.76
G****	£1,440.35
G****	£1,997.75
G****	£3,193.42
G****	£3,849.60
G****	£3,995.40
G****	£5,172.91
G****	£75.00
G****	£10,095.76
G****	£187,903.52

Irrecoverable debt recommended for write-off £187,903.52

Number of accounts = 59

£187,903.52 authorised for write-off

Compliance Manager
1st March 2019

Head of Finance
1st March 2019

**National Non-Domestic Rates (NNDR)
Write Offs 2018/2019
Irrecoverable amounts**

(Appendix 4)

Council's Constitution - Part 7.02 Scheme of Delegation para 3 (a) (13)

Summoned Debt - Uncollectable Debt

Account Ref	Amount
6*****	£616.03
6*****	£331.63
6*****	£737.79
6*****	£947.81
6*****	£389.56
6*****	£680.06
6*****	£1,050.91
6*****	£2,295.01
6*****	£6,735.50
6*****	£11,182.63
6*****	£296.81
	£25,263.74

Irrecoverable debt recommended for write-off £25,263.74

Number of accounts = 11 £25,263.74 authorised for write-off

Compliance Manager
1st March 2019

Head of Finance
1st March 2019

Council Tax Small Balance
Write Offs 2018/2019
Irrecoverable amounts
Council's Constitution - Part 7.02 Scheme of Delegation para 3 (a) (13)

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SB	7*****	£1.57
SB	7*****	£1.76
SB	7*****	£2.76
SB	7*****	£3.00
SB	7*****	£5.89
SB	7*****	£7.38
SB	7*****	£12.00
SB	7*****	£12.59
SB	7*****	£18.00
SB	7*****	£25.29
SB	7*****	£30.78
SB	7*****	£34.66
SB	7*****	£36.78
SB	7*****	£52.03
SB	7*****	£53.90
SB	7*****	£56.92
SB	7*****	£65.71
SB	7*****	£97.26
SB	7*****	£266.64
		£807.20

Irrecoverable debt recommended for write-off £807.20

Number of accounts = 90 £807.20 authorised for write-off

Compliance Manager
1st March 2019

Head of Finance
1st March 2019

Council Tax Unrefundable Credits

(Appendix 5) (2)

Irrecoverable amounts

Council's Constitution - Part 7.02 Scheme of Delegation para 3 (a) (13)

Class	Account Ref	Value
SB	7*****	-£0.01
SB	7*****	-£0.10
SB	7*****	-£6.75
SB	7*****	-£0.57
SB	7*****	-£1.97
SB	7*****	-£0.20
SB	7*****	-£0.08
SB	7*****	-£0.79
SB	7*****	-£4.46
SB	7*****	-£2.70
SB	7*****	-£0.10
SB	7*****	-£0.80
SB	7*****	-£0.10
SB	7*****	-£0.10
SB	7*****	-£0.01
SB	7*****	-£0.10
SB	7*****	-£4.90
SB	7*****	-£1.53
SB	7*****	-£0.10
SB	7*****	-£6.00
SB	7*****	-£0.90
SB	7*****	-£5.00
SB	7*****	-£4.18
SB	7*****	-£6.00
SB	7*****	-£0.07
SB	7*****	-£0.49
SB	7*****	-£0.60
SB	7*****	-£0.88
SB	7*****	-£0.62
SB	7*****	-£0.40
SB	7*****	-£0.14
SB	7*****	-£0.01
SB	7*****	-£1.00
SB	7*****	-£0.25
SB	7*****	-£0.01
SB	7*****	-£0.01
SB	7*****	-£7.00
SB	7*****	-£1.00
SB	7*****	-£0.01
SB	7*****	-£2.00
SB	7*****	-£0.10
SB	7*****	-£25.22
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SB	7*****	-£0.01
SB	7*****	-£0.01
SB	7*****	-£0.11
SB	7*****	-£0.01
SB	7*****	-£0.40
SB	7*****	-£0.66
SB	7*****	-£0.06
SB	7*****	-£0.46

SB	7*****	-£0.97
SB	7*****	-£0.11
SB	7*****	-£0.18
SB	7*****	-£0.09
SB	7*****	-£0.22
SB	7*****	-£0.01
SB	7*****	-£0.41
SB	7*****	-£0.04
		-£6,109.25

Irrecoverable debt recommended for write-off £-6,109.25

Number of accounts = 736

£6,109.25 authorised for write-off

Compliance Manager
1st March 2019

Head of Finance
1st March 2019

Housing Benefit Overpayments
Write Offs 2018/2019
Irrecoverable amounts

Appendix 6

Council's Constitution - Part 7.02 Scheme of Delegation para 3 (a) (13)

Uncollectable Debt

Account Ref	Amount
00*****	13,207.44
100*****	6,349.84
100*****	4,133.45
100*****	3,086.02
100*****	2,565.36
100*****	2,126.62
100*****	1,713.27
100*****	1,341.91
100*****	1,040.65
100*****	1,020.00
100*****	928.05
100*****	765.54
100*****	765
100*****	745.71
100*****	650.89
100*****	589.76
100*****	523.5
100*****	521.74
100*****	400
100*****	396.13
100*****	340
100*****	331.32
100*****	255.45
100*****	242.68
100*****	238.03
100*****	235
100*****	225.32
100*****	216.88
100*****	208.85
100*****	170
100*****	117.26
100*****	99.97
100*****	97.89
100*****	90
100*****	85.15
100*****	85
100*****	80

100*****	79.88
100*****	78.06
100*****	68.1
100*****	51.08
00*****	45.16
100*****	42.2
100*****	36.17
100*****	34.88
100*****	32.12
100*****	30
100*****	26.47
100*****	22.2
100*****	20.19
100*****	16.09
100*****	11.5
100*****	11.1
100*****	10.92
100*****	10.54
100*****	10.16
100*****	5.14
100*****	3.92
100*****	1.77
100*****	1.75
100*****	1.7
100*****	1.22
100*****	0.79
100*****	0.69
100*****	0.6
100*****	0.53
100*****	0.4
100*****	0.28
100*****	0.21
100*****	0.09
100*****	0.06
46,645.65	

Irrecoverable debt recommended for write-off £46,645.65

Number of accounts = 71

Compliance Manager
1st March 2019

Sundry Debtors
Write Offs 2018/2019
Irrecoverable amounts

(Appendix 7)

Council's Constitution - Part 7.02 Scheme of Delegation para 3 (a) (13)

Uncollectable Debt

Inv No	Amount
1111*****	180.00
1111*****	70.00
1111*****	483.16
1111*****	1233.48
1111*****	20.00
1111*****	8.80
1111*****	72.60
1111*****	444.90
1111*****	167.42
1111*****	96.30
1111*****	96.28
1111*****	20.00
1111*****	16.46
1111*****	130.40
1111*****	12.08
1111*****	146.16
1111*****	191.00

3389.04

Irrecoverable debt recommended for write-off £3,389.04

Number of accounts = 17

£3,389.04 authorised for write-off

Compliance Manager
1st March 2019

Head of Finance
1st March 2019

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