

**NORTH LINCOLNSHIRE COUNCIL**

**CORPORATE SERVICES  
CABINET MEMBER**

**WRITE-OFF OF UNCOLLECTABLE DEBT**

**1. OBJECT AND KEY POINTS IN THIS REPORT**

1.1 To advise the Cabinet Member of debts written off under delegated powers and seek approval to write off debts over £1,500.

1.2 The key points in this report are as follows:

➤ The total amount of write-off for uncollectable debt is:

Council Tax	£ 143,797.19
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National Non Domestic Rate	£ 899,956.32
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Housing Benefit Overpayment	£ 77,888.76
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Sundry Debtors	£ 146,884.67
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Creditors	£ 1,102.36
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➤ These debts will remain in the council's records and available for payment in the future should this be appropriate.

**2. BACKGROUND INFORMATION**

2.1 The write-offs for debts identified in this report have been reported separately in previous years to the Corporate Services Cabinet Member. The reports to the meeting 22 January 2009 were as follows:

Council Tax Write-Offs

National Non Domestic Rate (NNDR) Write-Offs

Housing Benefit Overpayment Write-Offs

Sundry Debts and Supplier Credits

2.2 The full range of debt recovery processes have been undertaken in the pursuit of these debts in accordance with council policy.

- 2.3 In respect of Council Tax, National Non Domestic Rate (NNDR) and Housing Benefit Overpayments following all recovery action the debts for write-off are identified as either irrecoverable or uneconomical to pursue.
- 2.4 In respect of Sundry Debtors following all recovery action the debts for write-off are either irrecoverable or uneconomical to pursue and have been identified by service.
- 2.5 These debts will remain in the council's records and available for payment in the future should this be appropriate.
- 2.6 Overpayments are investigated and refunds issued. However, where there has been no response to the council's correspondence, or no forwarding address is known, under delegated powers the Service Director Finance has written off the credit balances. A refund will still be issued where details become known in the future.

### 3. OPTIONS FOR CONSIDERATION

- 3.1 The council's Financial Regulations give the Service Director Finance delegated power to write-off any debt up to £1,500. These total as follows:

Council Tax	£105,984.94
National Non Domestic Rate	£ 27,371.56
Housing Benefit Overpayment	£ 49,757.53
Sundry Debtors	£ 83,498.25
Creditors	£ 1,102.36

- 3.2 The debts over £1,500 needing Cabinet Member approval for write-off total as follows:

Council Tax	£ 37,812.25
National Non Domestic Rate	£872,584.76
Housing Benefit Overpayment	£ 28,131.23
Sundry Debtors	£ 63,386.42

- 3.3 The total write-off compares to last year as follows:

	<u>2010 (£)</u>	<u>2009 (£)</u>
Council Tax	143,797.19	346,278.74
National Non Domestic Rate	899,956.32	363,109.02
Housing Benefit Overpayment	77,788.76	76,584.20

Sundry Debtors	146,884.67	128,713.42
Creditors	1,102.36	55,319.38

The reduction in write-off for Council Tax has arisen due to the inclusion of amounts totalling approximately £195,000 in 2009 for old accounts (debt more than six years old) for which recovery action had been exhausted. No such accounts are included in this year's report since most outstanding accounts have ongoing enforcement action.

The increase in write-off for National Non Domestic Rate (NNDR) reflects the impact of the recession with an increase in the number of companies in bankruptcy, liquidation and administration. In these circumstances the amount of write-off for a company can be substantial, indeed four cases identified in Appendix B amount to £555,969.77.

The amounts for write-off in respect of Housing Benefit Overpayment and Sundry Debtors are comparable to 2009.

The Service Director Finance under delegated powers has written-off Creditor balances to the value of £1,102.36. There are no amounts over £1,500 for this report. No approval to write off Creditor balances had been sought since the commencement of North Lincolnshire Council until last year, therefore, the number of cases for write-off last year are not comparable to this report.

- 3.4 In respect of Council Tax the debts over £1,500 are detailed in Appendix A. The collection rate at December 2009 is 83.06% compared to 83.0% at December 2008. It is estimated 97.3% of the 2009-2010 council tax will be collected by 31 March 2010 and 99.4 % in the fullness of time. The remaining 0.6% equates to approximately £393,000.

The debts have been identified in the following categories:

	<u>Under £1,500</u>	<u>Over £1,500</u>
Small balances, uneconomic to pursue	15,971.26	0.00
Living Abroad	12,477.13	7,848.62
Deceased, no estate	10,174.81	5,185.61
Gone away, no trace	12,907.57	0.00
Bankrupt/Administration	32,017.47	24,778.02
Post bailiff, unable to take committal Action	17,925.95	0.00
In prison	4,510.75	0.00
Total	105,984.94	37,812.25

- 3.5 In respect of National Non Domestic Rate (NNDR) the debts over £1,500 are detailed in Appendix B. The collection rate at December 2009 is 87.74% compared to 90.07% at December 2008. It is estimated 99.0% of the 2009-2010 NNDR will be collected by 31 March 2010 and

99.4% in the fullness of time. The remaining 0.6% equates to approximately £439,000.

The debts have been identified in the following categories:

	<u>Under £1,500</u>	<u>Over £1,500</u>
Small balances, uneconomic to pursue	41.13CR	0.00
Deceased, no estate	1,516.16	0.00
Gone away, no trace	7,403.15	11,432.73
Bankrupt/Liquidation/Administration	9,945.67	806,071.85
Company Dissolved	5,507.45	44,849.78
Ceased Trading	249.57CR	0.00
Post bailiff, unable to take committal action	3,289.83	10,230.40
<b>Total</b>	<b>27,371.56</b>	<b>872,584.76</b>

- 3.6 In respect of Housing Benefit Overpayments the debts over £1,500 are detailed in Appendix C.

The debts have been identified in the following categories:

	<u>Under £1,500</u>	<u>Over £1,500</u>
Small balances, uneconomic to pursue	465.29	0.00
Deceased, no estate	2,805.01	1,743.29
Bankrupt	2,704.21	0.00
Recovery procedure exhausted	43,783.02	26,387.94
<b>Total</b>	<b>49,757.53</b>	<b>28,131.23</b>

- 3.7 In respect of Sundry Debts the debts over £1,500 are detailed in Appendix D.

The debts have been identified for each service as follows:

	<u>Under £1,500</u>	<u>Over £1,500</u>
Adult Social Care 37,907.22	32,171.34	
Children & Young People	3,229.38	0.00
Strategic Regeneration&Housing Development	0.00	9,806.29
Legal & Democratic 0.00	60.25	
Finance	3,056.10	1,674.92
Asset Management & Culture	5,010.80	8,178.23
Neighbourhood & Environment	38,951.26	0.00

Highways & Planning	3,834.54	5,819.76
Credit balances (all Services)	2,815.42CR	0.00
Total	83,498.25	63,386.42

#### 4. ANALYSIS OF OPTIONS

4.1 A review of outstanding debts is necessary for North Lincolnshire Council to ensure effective management of outstanding debt. The amounts in this report are in accordance with prudent accounting methods and bad debt provisions of the annual accounts.

#### 5. RESOURCE IMPLICATIONS

5.1 Financial – the total write-off amounts are as follows:

Council Tax	£143,797.19
National Non Domestic Rate	£899,956.32
Housing Benefit Overpayment	£ 77,888.76
Sundry Debtors	£146,884.67
Creditors	£ 1,102.36

Under the Governments pooling arrangements for National Non Domestic Rates (NNDR) an amount of uncollectable debt is anticipated. The council's contribution to the NNDR pool is adjusted to take into account amounts written off and because £899,956.32 is within the anticipated level there is no impact on the council's resources for 2009-10.

5.2 There are no staffing, property or I.T implications.

#### 6. OTHER IMPLICATIONS

6.1 There are no statutory, environmental, diversity, crime & disorder, risk or other implications.

#### 7. OUTCOME OF CONSULTATION

7.1 No consultation is required in respect of Council Tax, National Non Domestic Rate (NNDR), Housing Benefit Overpayments and Creditors.

7.2 In respect of Sundry Debtors the appropriate Service departments have either requested approval for write-off or been informed by the Sundry Debtor section that approval will be requested.

## 8. RECOMMENDATIONS

8.1 The debts written-off under delegated powers is noted, as follows:

Council Tax	£105,984.94
National Non Domestic Rate	£ 27,371.56
Housing Benefit Overpayment	£ 49,757.53
Sundry Debtors	£ 83,498.25
Creditors	£ 1,102.36

8.2 The approval is given to write-off debts over £1,500, as follows:

Council Tax	£ 37,812.25
National Non Domestic Rate	£872,584.76
Housing Benefit Overpayment	£ 28,131.23
Sundry Debtors	£ 63,386.42

8.3 These debts will remain in the council's records and available for payment in the future should this be appropriate.

### SERVICE DIRECTOR FINANCE

Pittwood House  
Ashby Road  
SCUNTHORPE  
North Lincolnshire  
DN16 1AB

Authors:

Council Tax and National Non Domestic Rate (NNDR) – Geoff Twidale

Housing Benefit Overpayments – Jayne Burman/Marj Prendergast

Sundry Debtors and Creditors – Michael Ellis

Date: 11 January 2010

### **Background Papers used in the preparation of this report**

Appendix A – Council Tax

Appendix B – National Non Domestic Rate (NNDR)

Appendix C – Housing Benefit Overpayments

Appendix D – Sundry Debtors

## APPENDIX A

### COUNCIL TAX WRITE-OFF`S OVER £1500

<u>Charge Payer</u>	<u>Year Liability Order Granted</u>	<u>Amount</u>
Mrs N B	2006 – 2007	388.94
	2007 – 2008	796.16
	2008 – 2009	499.07
	<b>Total</b>	<b>1684.17</b>

Liability Orders obtained. Accounts sent to bailiffs – returned uncollected. Experian search revealed that Mrs B now living in France.

Mr R O	2006 - 2007	826.81
	2007 - 2008	1008.51
	2008 – 2009	161.74
	<b>Total</b>	<b>1997.06</b>

Liability Orders obtained. Further recovery methods attempted and failed. Experian search provided no forwarding address. Following extensive enquiries Mr O believed to be living abroad.

Mr M W	2006 - 2007	852.05
	2007 - 2008	996.66
	2008 - 2009	359.62
	<b>Total</b>	<b>2208.33</b>

Liability Orders obtained. Accounts sent to bailiffs – returned uncollected. Following enquiries Landlord stated that Mr W had returned to Poland leaving no forwarding address.

Exors of J Mch	2002 -2006	2414.29
	<b>Total</b>	<b>2414.29</b>

Liability order obtained. Debt included backdated empty property charge. Recovery action being taken when informed that Mrs Mch had died, leaving no estate to clear her debts.

Exors of Mrs J J dec'd	2006 – 2007	891.67
	2007 – 2008	1008.51
	2008 – 2009	871.14
	<b>Total</b>	<b>2771.32</b>

Liability orders obtained. Accounts sent to bailiff – returned uncollected. Other recovery account action being considered when informed that Mrs J had died. Unable to ascertain whether or not she died leaving assets to clear her debts.

Mr S A I	2005 – 2006	402.49
	2006 – 2007	677.00
	2007 – 2008	879.57
	<b>Total</b>	<b>1959.06</b>

Liability Orders obtained. Bailiffs instructed – returned uncollected. Mr I had mortgage arrears and the building society repossessed his property. Experian searches and other in depth enquiries were made to ascertain Mr I's whereabouts. The latest information was that he was now residing in Australia.

J S B H Ltd	2009 -2010	2093.46
	<b>Total</b>	<b>2093.46</b>

Company went into administrative receivership – Pricewaterhouse Coopers appointed. No prospect of recovering debt.

Mr B T H	2005 – 2006	164.21
	2006 – 2007	679.11
	2007 – 2008	715.77
	2008 – 2009	739.82
	2009 – 2010	433.50
	<b>Total</b>	<b>2732.41</b>

Liability Orders obtained. Recovery action had commenced via attachment of benefits. Mr H then declared bankrupt – informed by official receiver that there is no prospect of any dividends payable.



Mr D P C	2005 – 2006	448.60
	2006 – 2007	903.38
	2007 – 2008	931.66
	2008 – 2009	968.79
	2009 – 2010	267.29

**Total** **3519.72**

Liability Orders obtained. Sent to bailiffs for recovery – returned uncollected. Informed that Mr C's property had been repossessed. Followed by notification that Mr C had been declared bankrupt. Informed by official receiver that there is no prospect of any dividend payable.

Mr D S G	2002 – 2003	741.36
	2003 - 2004	765.36
	2004 - 2005	738.32
	2005 – 2007	728.06
	2007 – 2008	213.62

**Total** **3186.72**

Liability Orders obtained. Recovery action taken – Attachment of benefit in force when informed Mr G had been declared bankrupt. Official receiver states that there is no prospect of any dividends payable.

Mr G M	2007 – 2008	873.65
	2008 – 2009	959.91
	2009 – 2010	996.85

**Total** **2830.41**

Liability orders obtained. Accounts sent to Bailiffs – returned unable to collect. Awaiting committal proceedings when informed that Mr M had been declared bankrupt. Official receiver states that there is no prospect of any dividend payable.

Mr S D W	2006 – 2007	241.28
	2007 – 2008	887.16
	2008 – 2009	621.09

**Total** **1749.53**

Liability orders obtained. Accounts sent to bailiffs – returned due to bankruptcy order. Informed by Official Receiver that there is no prospect of any dividends payable.

Mr W C	2006 – 2007	490.17
	2007 – 2008	983.85
	2008 – 2009	514.59
	2008 – 2009	1037.65
	<b>Total</b>	<b>3026.26</b>

Liability Orders obtained. Accounts with the bailiffs for collection when informed that Mr C had been declared bankrupt. All recovery action withdrawn. Proof of debt form lodged – informed by Official Receiver that there is no prospect of any dividends payable.

Mrs J B	2005 – 2006	344.33
	2006 – 2007	693.20
	2007 - 2008	1031.95
	2008 - 2009	864.47
	<b>Total</b>	<b>2933.95</b>

Liability Orders obtained. Accounts sent to bailiff for recovery – returned uncollected. Other recovery methods being considered when informed that Mrs B had been declared bankrupt. Official Receiver's notification states that there is no prospect of any dividends payable.

Mrs K C	2007 – 2008	989.34
	2008 - 2009	299.68
	2008 – 2009	400.01
	2009 – 2010	1016.53
	<b>Total</b>	<b>2705.56</b>

Liability orders obtained. Accounts with the bailiff for collection when informed that Mrs C had been declared bankrupt. All recovery action withdrawn. Proof of debt form lodged – informed by the Official Receiver that there is no prospect of any dividend payable.

**Total for all accounts over £1500.00 = £37,812.25**

## APPENDIX B

### NNDR WRITE OFFS OVER £1500

<u>NNDR</u>	<u>Year Liability Order Granted</u>	<u>Amount</u>
I Ltd	2008 – 2009	2482.56
	<b>Total</b>	<b>2482.56</b>

Liability Order obtained. Account to Bailiff, I Ltd made part payment to Bailiff – unable to proceed for remaining balance as Company went into liquidation. Proof of debt form lodged – no prospect of any dividend payable.

T H I Ltd	2008 – 2009	5333.74
	<b>Total</b>	<b>5333.74</b>

Liability Order obtained. T H I Ltd made part payments. Company went into liquidation. Proof of debt form lodged – no prospect of any dividend payable.

W Plc	2008 – 2009	7906.34
	<b>Total</b>	<b>7906.34</b>

Liability Order obtained. W Plc made part payments. Company went into Administration. Proof of debt form lodged – no prospect of any dividend payable.

M P Ltd	2008 – 2009	816.86
	2009 – 2010	1068.05
	<b>Total</b>	<b>1884.91</b>

Company has 2 accounts. Liability Orders obtained. M P Ltd made part payment. Account to Bailiff. Bailiff unable to proceed as Company went into Administration. Proof of debt form lodged – no prospect of any dividend payable.

R H Ltd	2008 – 2009	24002.00
	2009 – 2010	1350.03
	<b>Total</b>	<b>25352.03</b>

Liability Order obtained. R H Ltd made part payment. Account to Bailiff, Bailiff levied on goods prior to Administration. Company went into Administration, Receivers' paid £400 against items on levy. Proof of debt form lodged – no prospect of any dividend payable.

H W Ltd	2009 – 2010	26792.93
	<b>Total</b>	<b>26792.93</b>

Liability Order obtained. H W Ltd made Special Arrangement to pay and part payment was made – arrangement failed. Company went into Administration. Proof of debt form lodged – no prospect of any dividend payable.

B L Ltd	2008 – 2009	65.00
	2009 – 2010	12068.75
	<b>Total</b>	<b>12133.75</b>

Liability Order obtained. Company went into Administration. Proof of debt form lodged – no prospect of any dividend payable.

T N M Ltd	2008 – 2009	1151.80
	2008 – 2009	432.60
	<b>Total</b>	<b>1584.40</b>

Company has 2 accounts. Liability Orders obtained. Company made part payment. Account to Bailiff, part payment made to Bailiff – unable to proceed as went into Liquidation. Proof of debt form lodged – no prospect of any dividend payable.

O S C Ltd	2007 – 2008	1012.25
	2008 – 2009	2881.23
	<b>Total</b>	<b>3893.48</b>

Liability Order obtained. Company went into Administration. Proof of debt form lodged – no prospect of any dividend payable.

H E S Ltd	2007 – 2008	5480.25
	2008 – 2009	13681.34
	2008 – 2009	336.50
	2007 – 2008	14229.84
	2008 – 2009	35412.97
	<b>Total</b>	<b>69140.90</b>

Company has 3 accounts. Liability Orders obtained. Accounts to Bailiff – unable to proceed as went into Liquidation. Proof of debt form lodged – no prospect of any dividend payable.

N Ltd T/A M O	2008 – 2009	4310.34
	<b>Total</b>	<b>4310.34</b>

Liability Order obtained. Company went into Administration. Proof of debt form lodged – no prospect of any dividend payable.

H M (UK) Ltd	2008 – 2009	2427.34
	2008 – 2009	28063.47
	2009 – 2010	34015.00
	<b>Total</b>	<b>64505.81</b>

Company has 2 accounts. Liability Orders were obtained. Accounts to Bailiff – Bailiff returned cases Nulla Bona. Unable to proceed with further action as Company went into Administration. Proof of debt form lodged – no prospects of any dividend payable.

Mr P H T/A H A A	2005 – 2006	589.91
	2006 – 2007	4349.33
	<b>Total</b>	<b>4939.24</b>

Liability Order obtained. Sent to Bailiffs – Bailiff returned case Nulla Bona. Pre-committal letter issued. Unable to proceed as went into Liquidation. Proof of debt form lodged – no prospects of any dividend payable.

D D & B S Ltd	2007 – 2008	7261.11
	2008 – 2009	10609.42
	<b>Total</b>	<b>17870.53</b>

Liability Order obtained. D D & B S Ltd made Special Arrangement to pay and part payment was made. Company went into Administration. Proof of debt form lodged – no prospect of any dividend payable.

S Ltd T/A D A P	2008 – 2009	5146.38
	<b>Total</b>	<b>5146.38</b>

Liability Order obtained. S Ltd made Special Arrangement to pay and part payment was made. Company went into Administration. Proof of debt form lodged – no prospect of any dividend payable.

B P E & M S Ltd	2008 – 2009	5824.67
	<b>Total</b>	<b>5824.67</b>

Liability Order obtained. B P E & M S Ltd made Special Arrangement to pay – Failed. Account to Bailiff – unable to proceed as went into Liquidation. Proof of debt form lodged – no prospect of any dividend payable.

S E	2006 – 2007	10182.50
	2007 – 2008	6703.16
	<b>Total</b>	<b>16885.66</b>

Liability Order obtained. S E made Special Arrangement to pay – Failed. Account to Bailiff, part payment was made. Unable to proceed further as went into Voluntary Arrangement. Proof of debt form lodged – no prospect of any dividend payable.

H L Ltd	2008 – 2009	1664.00
	2009 – 2010	5238.00
	2008 – 2009	2430.25
	2009 – 2010	511.47
	2008 – 2009	1860.66
	2009 – 2010	406.83
	<b>Total</b>	<b>12111.21</b>

Company have 3 accounts. Liability Orders were obtained and part payment was made. Account to Bailiff. Unable to proceed as went into Voluntary Arrangement. Proof of debt form lodged – no prospect of any dividend payable.

Mr M P T/A CTS M S C	2006 – 2007	3270.95
	<b>Total</b>	<b>3270.95</b>

Liability Order obtained. Account to Bailiff. Unable to proceed as went into Voluntary Arrangement. Proof of debt form lodged – no prospect of any dividend payable.

Mrs S D T/A U S & H T	2007 – 2008	183.00
	2008 – 2009	1275.00
	2009 – 2010	1267.50
	<b>Total</b>	<b>2725.50</b>

Liability Order obtained and part payment was made. Account to Bailiff. Unable to proceed as went into Voluntary Arrangement. Proof of debt form lodged – no prospect of any dividend payable.

R L E Ltd	2008 – 2009	14439.00
	2009 – 2010	12003.31
	<b>Total</b>	<b>26442.31</b>

Liability Order obtained. Account to Bailiff – part payment made. Unable to proceed further as went into Voluntary Arrangement. Proof of debt form lodged – no prospect of any dividend payable.

Mrs M L	2007 – 2008	7647.87
	2007 – 2008	80.04
	2008 – 2009	172.72
	<b>Total</b>	<b>7900.63</b>

Mrs M L has 2 accounts. Liability Orders obtained. Account to Bailiff. Bailiff returned for committal, committal summons issued. Magistrates Arrangement made and part payment made. Mrs M L then declared Bankrupt. Proof of debt form lodged – no prospect of any dividend payable.

Mr A C T/A K K	2006 – 2007	569.48
	2007 – 2008	2477.89
	2008 – 2009	548.02
	<b>Total</b>	<b>3595.39</b>

Mr A C has 2 accounts. Liability Orders obtained. Account to Bailiff – Bailiff recovered part payment. Bailiff returned for committal. Mr A C declared Bankrupt before committal summons was issued. Proof of debt form lodged – no prospect of any dividend payable.

Mr D B T/A T T I	2008 – 2009	3050.16
	<b>Total</b>	<b>3050.16</b>

Liability Order obtained. Mr D B made Special Arrangement to pay – Failed. Account to Bailiff – unable to proceed as Mr D B declared Bankrupt. Proof of debt form lodged – no prospect of any dividend payable.

Mr M L & Mrs B L T/A BB	2007 – 2008	1562.09
	2008 – 2009	273.85
	<b>Total</b>	<b>1835.94</b>

Liability Order obtained. Account to Bailiff – part payment made. Bailiff returned as both Mr M L & Mrs B L declared Bankrupt. Proof of debt form lodged – no prospect of any dividend payable.

Mrs M M T/A T P P	2007 – 2008	2269.50
	2008 – 2009	8232.91
	<b>Total</b>	<b>10502.41</b>

Liability Order obtained. Mrs M M made Special Arrangement to pay – Failed. Further Special Arrangement made – Failed. Account to Bailiff – unable to proceed as Mrs M M declared Bankrupt. Proof of debt form lodged – no prospect of any dividend payable.

Mrs K C T/A B U	2007 – 2008	113.42
	2007 – 2008	45.00
	2008 – 2009	817.67
	2008 – 2009	1266.20
	2009 – 2010	496.85
	2009 – 2010	203.19
	<b>Total</b>	<b>2942.33</b>

Mrs K C has 2 accounts. Liability Orders obtained. Mrs K C made a Special Arrangement to pay no payment was made – arrangement failed. Account to Bailiff – part payment made. Bailiff unable to proceed as Mrs K C declared Bankrupt. Proof of debt form lodged – no prospect of any dividend payable.

S Ltd	2006 – 2007	2455.00
	2007 – 2008	4460.60
	2008 – 2009	1593.78
	<b>Total</b>	<b>8509.38</b>

Liability Order obtained. Sent to Bailiffs – returned unable to proceed as Company dissolved.

S 5 S Ltd	2006 – 2007	4157.10
	2007 – 2008	5811.31
	2008 – 2009	728.25
	<b>Total</b>	<b>10696.66</b>

Liability Order obtained. Sent to Bailiffs – returned unable to proceed as Company dissolved.



N M A Ltd	2007 – 2008	1004.16
	2008 – 2009	5449.83
	2009 – 2010	8454.84
	<b>Total</b>	<b>14908.83</b>

Liability Order obtained. Sent to Bailiffs – returned unable to proceed as Company dissolved.

H C Ltd T/A B O	2008 – 2009	2374.92
	<b>Total</b>	<b>2374.92</b>

Liability Order obtained. Sent to Bailiffs, part payment made – returned unable to proceed as Company dissolved.

G S P T & S Ltd	2006 – 2007	889.73
	2007 – 2008	509.51
	2007 – 2008	3401.06
	2007 – 2008	552.82
	2008 – 2009	1071.21
	<b>Total</b>	<b>6424.33</b>

G S P T & S Ltd have 2 accounts. Liability Orders obtained. Sent to Bailiffs – returned unable to proceed as Company dissolved.

W E Ltd	2006 – 2007	1935.66
	<b>Total</b>	<b>1935.66</b>

Liability Order obtained. Sent to Bailiffs – returned unable to proceed as Company dissolved

Mr D O	2007 – 2008	1905.44
	2008 – 2009	1407.37
	<b>Total</b>	<b>3312.81</b>

Mr D O has 2 accounts. Liability Orders obtained. Sent to Bailiffs – returned unable to proceed Gone Away. Searches conducted using Experian and Locta. No forwarding address could be found.

Mr P S T/A D G	2007 – 2008	1281.50
	2008 – 2009	2583.85
	<b>Total</b>	<b>3865.35</b>

Liability Order obtained. Mr P S made Special Arrangement to pay and part payment was made – arrangement failed. Account to Bailiff – returned Nulla Bona. Pre committal letter sent – returned Gone Away. Searches conducted using Experian and Locta. No forwarding address could be found.

Miss I D T/A T B H	2007 – 2008	2477.89
	<b>Total</b>	<b>2477.89</b>

Liability order obtained. Sent to Bailiffs – returned unable to proceed Gone Away. Searches conducted using Experian and Locta. No forwarding address could be found.

Mr P B T/A F D O D	2008 – 2009	169.42
	2008 – 2009	180.56
	2008 – 2009	1426.70
	<b>Total</b>	<b>1776.68</b>

Mr P B has 3 accounts. Liability Orders obtained. Sent to Bailiffs – returned unable to proceed Gone Away. Searches conducted using Experian and Locta. No forwarding address could be found.

S F A Ltd	2009 – 2010	83420.00
	<b>Total</b>	<b>83420.00</b>

Company placed into Administration before Summons could be issued. Proof of debt form lodged – no prospect of any dividend payable.

K S Ltd	2005 – 2006	4332.42
	<b>Total</b>	<b>4333.42</b>

Company placed into Liquidation before Summons could be issued. Proof of debt form lodged – no prospect of any dividend payable.

I H Ltd	2008 – 2009	598.95
	2009 – 2010	338304.11
	<b>Total</b>	<b>338903.06</b>

I H Ltd have 2 accounts. Company placed into Liquidation before Summons could be issued. Proof of debt form lodged – no prospect of any dividend payable.

R O Ltd	2008 – 2009	6622.34
	<b>Total</b>	<b>6622.34</b>

Company placed into Administration before Summons could be issued. Proof of debt form lodged – no prospect of any dividend payable.

Mr A U T/A M	2009 – 2010	2200.00
	<b>Total</b>	<b>2200.00</b>

Mr A U was declared Bankrupt before the Summons could be issued. Proof of debt form lodged – no prospect of any dividend payable.

H W & D Ltd	2003 – 2004	9433.69
	2007 – 2008	3863.77
	2008 – 2009	5936.61
	2008 – 2009	995.46
	<b>Total</b>	<b>20229.53</b>

H W & D Ltd have 3 accounts. Company placed into Administration before Summons could be issued. Proof of debt form lodged – no prospect of any dividend payable.

W J A & T B T/A P H	1998 – 1999	2763.95
	1999 – 2000	3798.00
	2000 – 2001	3658.98
	2001 – 2002	9.47
	<b>Total</b>	<b>10230.40</b>

Liability Orders obtained. Sent to Bailiffs for recovery, Bailiffs returned cases for committal action – part payment was made. W J A & T B moved to Essex and therefore no committal summons could be issued. Searches were conducted revealing that W J A & T B have no assets.

**Total for all accounts over £1500 = £872,584.76**

## APPENDIX C

### HOUSING BENEFIT OVERPAYMENTS OVER £1,500.00

<b>Claimant</b>	<b>Category</b>	<b>Overpayment date created</b>	<b>Amount</b>
Mr N H,	deceased	17/06/2004	£1,743.29
Ms A R	recovery procedure exhausted	21/10/2005	£3,293.18
Ms S L	recovery procedure exhausted	14/01/2005	£8,514.76
Ms F B	recovery procedure exhausted	05/02/2007	£6,650.00
Ms C B	recovery procedure exhausted	15/12/2003	£1,529.10
Ms C L	recovery procedure exhausted	21/09/2000	£1,687.60
Ms E C	recovery procedure exhausted	14/06/2005	£3,160.00
Mr C L	recovery procedure exhausted	08/04/2008	£1,553.30

**Total for all accounts over £1,500.00 = £28,131.23**

## APPENDIX D

### SUNDRY DEBTORS CASES OVER £1,500.00

#### Adult Social Care

Invoice A0008743	Dated 05.01.2006	£2,511.26	Arrears of client contribution. Deceased, no funds. Instructed to write off by service department.
Invoice A0009158	Dated 24.02.2007	£5,904.56	Arrears of client contribution. Deceased, no funds.
Invoice A0010764	Dated 10.10.2006	£1,502.21	Home care charges. Deceased, no funds. Instructed to write off by service department.
Invoice A0011834	Dated 09.02.2007	£2,685.75	Residential charges. Deceased, no funds. Instructed to write off by service department.
Invoice A0012145	Dated 20.03.2007	£1,672.80	Underpayment of residential charges. No funds, instructed to write off by service department.
Invoice A0012146	Dated 20.03.2007	£4,174.56	Residential charges. Deceased, no funds.
Invoice A0014189	Dated 27.01.2008	£3,144.54	Residential charges. No funds, instructed to write off by service department
Invoice A0014207	Dated 31.01.2008	£2,812.00	Residential charges. No funds, instructed to write off by service department
Invoice A0014518	Dated 27.03.2008	£1,825.00	Arrears of client contribution. Recovery procedure exhausted – unable to locate debtor. Instructed to write off by service department.
Invoice A0014696	Dated 22.04.2008	£1,913.84	Residential charges. No funds, instructed to write off by service department.
Invoice A9990068	Dated 04.01.2001	£1,684.70	Client contribution. Deceased, no funds. Instructed to write off by service department.
Invoice A9990549	Dated 21.07.1998	£8,076.00	Client contribution. Deceased, no funds. Instructed to write off by service department

**Total for Adult Social Care: £37,907.22**

## **Strategic Regeneration, Housing and Development**

Invoice G0003333 Dated 29.08.2008 £6,833.33  
NLI/24T/OB2 ERDF Project. Instructed to write off by service department.

Invoice R0011488 Dated 26.08.2008 £2,972.96  
To reimburse Crosby pathfinder for CCTV installation not completed. Debtor ceased trading. Instructed to write off by service department.

**Total for Strategic Regeneration, Housing and Development: £9,806.29**

## **Finance**

Invoice F0007777 Dated 03.02.2006 £1,674.92  
Overpayment of salary. Unable to recover, litigation not appropriate. Agreement to request write-off with Human Resources.

**Total for Finance: £1,674.92**

## **Asset Management and Culture**

Invoice L0000619 Dated 17.01.2006 £3,000.00  
Delivery of debtors topsoil to Normanby Hall golf course. Recovery procedure exhausted. Unable to locate debtor.

Invoice L0002188 Dated 30.09.2007 £2,676.52  
Pool hire. Recovery procedure exhausted.

Invoice R0011057 Dated 01.04.2008 £2,501.71  
Rent for industrial premises. Ceased trading. Unable to locate debtor

**Total for Asset Management and Culture: £8,178.23**

## **Highways and Planning**

Invoice T0009162 Dated 26.02.2007 £1,663.51  
Damage to street lighting column. Recovery procedure exhausted. Unable to locate debtor.

Invoice T0009342 Dated 24.08.2007 £1,876.33  
Damage to street lighting column. Recovery procedure exhausted. Unable to locate debtor.

Invoice T0009612 Dated 08.04.2008 £2,279.92  
Damage to street lighting column. Unable to locate debtor. Instructed to write off by service department.

**Total for Highways and Transport: £5,819.76**

**Total for all accounts over £1500.00 = £63,386.42**