

COLLECTION SUMMARY 2015/16

REPORT SUMMARY

This Appendix details the collection of Council Tax, Business Rates, Sundry Debtors, Housing Benefit Overpayments and Housing Act Advances. It also highlights key collection indicators and for irrecoverable sums, the sums that were written off under delegation and details of those debts for which Cabinet approval is sought to write off.

RECOMMENDATIONS

- a) The Council Tax in-year collection rate of 95.3% be noted.
- b) The Business Rates collection rate of 97.2% be noted.
- c) The reduction in Sundry Debtors arrears from £30.9 million at 31 March 2015 to £22.6 million at 31 March 2016 be noted.
- d) That the sundry debts for Adults Social Services and Other Directorates detailed in the report be written-off against the Provision for Bad Debts.

SUPPORTING INFORMATION

1.0 REASONS FOR RECOMMENDATIONS

- 1.1 To inform Members of the collection activity undertaken in these areas.
- 1.2 Sums written off are approved either under delegation or by Cabinet.

2.0 OTHER OPTIONS CONSIDERED

- 2.1 The report presents a summary of the collection performance for 2015/16. No other options were considered.

3.0 BACKGROUND INFORMATION

COUNCIL TAX

- 3.1 The year saw the ending of Pensioner Discounts affecting over 11,000 accounts and over 2,000 individuals no longer eligible for Council Tax Support. This increased the sums to be collected and from those with a lesser ability to pay. Work backlogs reduced throughout the year and various steps were taken to improve processing time. As a consequence the in-year collection rate reduced from 95.5% in 2014/15 to 95.3% in 2015/16.

3.2 Collection Summary 2015/16

	£	£
Arrears Brought Forward at 1 April 2015		17,908,455
Total Charge 2015/16		<u>185,778,694</u>
		203,687,149
Less Credits Brought Forward at 1 April 2015		<u>1,109,000</u>
		202,578,149
Less Allowances:		
Exemptions	2,688,624	
Disabled Persons Relief	135,627	
Discounts and Band alterations	17,693,319	
Council Tax Support	26,090,178	
Write-offs	<u>1,063,797</u>	<u>47,671,545</u>
		154,906,604
Add Refunds Made		1,834,904
Add Costs		<u>466,936</u>
		157,208,444
Less Cash Received		<u>138,965,000</u>
Arrears Carried Forward at 31 March 2016		<u>18,243,444</u>

3.3 Debt Recovery Actions

	2014/15	2015/16
Reminder Notices	82,862	71,715
Summonses Issued	23,121	17,426
Leading to		
Liability Orders	16,904	12,911
Attachment of Earnings Orders	2,218	1,807
Deductions from Job Seekers Allowance / Income Support	7,234	5,953
Referred to Bailiffs	8,274	9,516

3.4 Members will note a drop in recovery action mainly caused by inaction against accounts caught up in the backlog of work which has been steadily reducing since October when measures put in place started to take effect. Along with the reduction in those eligible under the Local Council Tax Support Scheme this has impacted upon collection.

Irrecoverables

3.5 There is no specific power to write-off Council Tax debts, which are covered by the general power of administering the financial affairs of the Authority. Examples of suitable cases for write-off are: deceased persons with no estate, persons not traced, Insolvency, sums remitted by the court during proceedings for imprisonment and minimal sums. All other debts are actively pursued.

3.6 The Bad Debt provision for 2015/16 was £13,799,153 and whilst trace and recovery work is ongoing for Council Tax arrears £1,063,797 has been written off in 2015/16 categorised as follows:

Category	2014/15 £	2015/16 £
Deceased	7,702	5,122
Insolvency	251,880	258,433
Court Remission	7,426	5,248
Prison sentence served (by order of the magistrates)	1,259	205
Non-traceable	<u>735,512</u>	<u>794,789</u>
Total	<u>1,003,779</u>	<u>1,063,797</u>

3.7 Statistics

	31 Mar 2015	31 Mar 2016
Number of properties	146,936	147,426
Number of Council Tax Scheme Recipients	36,536	34,789
Council Tax Collection	95.5%	95.3%

Year on Year Volume Comparisons

3.8 The cashier facility was removed from Conway One Stop Shop in April 2015. This resulted in an increased number of payments through the Post Office and Paypoint as well as by Direct Debit.

	31.03.14	31.03.15	31.03.16
Direct Debit Payers	91,545	93,428	94,813
Discount Recipients	70,225	71,957	61,546
Pensioners discounts	14,011	11,482	0
Exempt Persons	1,908	2,203	2,303
No. of Amended/Copy Accounts	126,212	128,006	128,010
No. of Returned Direct Debit Payments	12,891	12,045	11,760
Payments: Direct Debits	945,527	966,861	987,594
Cash/Cheque	70,384	73,151	51,405
Salaries/Wages	11,497	10,393	9,299
Debit/Credit Card	78,915	84,325	80,728
Paypoint	44,092	42,947	45,913
Post Office	77,203	74,488	83,110
Dept. for Work & Pensions	35,102	57,662	57,577
Bailiff	14,675	14,972	23,102

BUSINESS RATES (NATIONAL NON DOMESTIC RATES)

3.9 The collection rate of 97.2% in 2015/16 was a decreased from 98.2% in 2014/15. This was impacted by the late addition of assessments that were subject to review by the Valuation Office Agency and resulted in an additional £6 million of income from two major sites dating back to 2010.

3.10 Collection Summary 2015/16

	£	£
Opening Debit		88,634,233
Plus Balance Brought Forward		6,049,438
Less Credit Brought Forward		<u>996,203</u>
		93,687,468
Allowances		
Assessment changes in year	-33,304	
Transitional Relief	92,167	
Empty relief	-5	
Empty relief exemptions	-4,269,633	
Part Occupation relief	-86,045	
Charitable Organisations	-5,634,654	
Rural Relief	-592	
Small Business Rate Relief (SBRR)	-6,660,979	
Multi Occupation SBRR	-28,590	
Local Disc/Flood/Retail	-1,512,112	
Enterprise Zone Discount	-12,268	
Re-Occupation Relief	-75,660	
Write-Offs	<u>-1,474,337</u>	<u>-19,696,012</u>
		73,991,456
Add Refunds made		2,349,141
Add costs		<u>44,955</u>
		76,385,552
Less Cash Received		<u>-70,823,552</u>
Balance Carried Forward		<u>5,562,000</u>

3.11 Debt Recovery Action

	2014/15	2015/16
Summonses	620	555
Liability Orders	536	458
Charge payers on Direct Debit	2,023	1,985

Irrecoverables

3.12 The Bad Debt provision for Business Rates is £3,314,195 in 2015/16 and those written-off by category in 2015/16 were:-

Category	2014/15	2015/16
	£	£
Absconded/Irrecoverable	526,660	945,360
Insolvency	878,266	641,643
Miscellaneous (including deceased)	-63,131	-112,666
Total	<u>1,341,795</u>	<u>1,474,337</u>

3.13 Statistics

	2014/15	2015/16
Number of Properties on Valuation List	8,228	8,294
Rateable Value	£180,338,530	£185,662,275
New and Altered Property Notifications	1,361	1,005
Collection Rate	98.2%	97.2%

- 3.14 The Council has an Enterprise Zone, Wirral Waters part of Mersey Waters, which came into force on 1 April 2012. The Zone has been the subject of reports to Cabinet and two buildings (a College and a Call Centre), were completed and occupied last year.
- 3.15 The Birkenhead Business Improvement District (BID) ballot was successful and the BID bills were sent to 650 businesses in the Birkenhead BID Zone by the Council acting on behalf of the Wirral Chamber of Commerce. The levy is 1.5% of a property's Rateable Value and raises £450,000 per annum for the next 5 years the funds raised will go to improve the area covered by the BID company, Birkenhead First.
- 3.16 Under Government proposals local authorities will retain 100% of Business Rates from 2020 and the Government has established areas to pilot this change. Wirral is part of the Liverpool City Region pilot whereby it will retain 100% of all Business Rates collected from 2017/18. Wirral currently retains 49% with 50% going to Central Government and 1% to the Fire Authority. The final details of this pilot are being negotiated with the Government.
- 3.17 The outcome of the Government review into Business Rates means that from April 2017 Businesses with a Rateable Value of 12,000 or under will not pay Business Rates and they anticipate 1/3rd of all businesses will not pay Rates, a saving per business of up to £5,900 in 2017/18. Businesses with a Rateable Value of 12,000 to 15,000 will receive tapered relief and properties with a Rateable Value of up to 51,000 will pay the lower poundage, removing 250,000 businesses from the higher rate. Nationally the changes will affect 900,000 properties nearly half of Business Rate payers. The Government are also looking at reducing the time between valuations (from 5 years to possibly 3 years) and alternative valuation methodologies including a form of self-assessment.
- 3.18 In setting the Council Budget for 2015/16 it was agreed to implement a scheme awarding a local discount to companies paying the Living Wage. The Living Wage Discount Policy resulted in only one firm signing up to the scheme which was not extended into 2016/17. An additional £6 million of Business Rates was collected following the inclusion of two major sites assessed by the Valuation Office Agency at 31 March 2016 which dated back to 2010.

SUNDRY DEBTOR ACCOUNTS

3.19 During 2015/16 invoices totalling £91 million were raised and income of £98 million collected. The arrears figure as at 31 March reduced by £8 million to £22.6 million. As with previous years the end of year position is affected by invoices sent in the final days of March. For 2015/16 this involved invoices totalling £7 million (in 2014/15 the total was £14 million).

3.20 Collection Statement

	2014/15 £	2015/16 £
Balance Brought Forward at 1 April	23,493,755	30,890,704
Net Amount of Invoices	<u>105,535,382</u>	<u>91,304,924</u>
	129,029,137	122,195,628
Less Write-Offs	<u>861,457</u>	<u>1,777,833</u>
	128,167,680	120,417,795
Payments Received	<u>97,276,976</u>	<u>97,793,058</u>
Balance Carried Forward at 31 March	<u>30,890,704</u>	<u>22,624,737</u>

3.21 The number of invoices and their value raised over recent years and the outstanding debt at the year-end is as follows:-

Financial Year	Invoices Number	Invoices Value	Debt 31 March
2012/13	47,912	£103.1m	£30.0m
2013/14	51,139	£99.6m	£23.5m
2014/15	48,879	£105.5m	£30.9m
2015/16	66,061	£91.3m	£22.6m

3.22 The table below shows the Directorates and amount of debt at each stage:

Directorate Description	Less than 10 days	1st reminder	2nd reminder	3rd reminder	Total at 31.03.2016
	£	£	£	£	£
Chief Executive	82,797	244,670	17,422	982,485	1,327,374
Neighbourhood	38,362	4,219	467	43,932	86,980
Trans & Resources	3,502,737	2,567,132	958,455	1,009,288	8,037,612
Families & Wellbeing	3,111,274	598,975	729,828	9,031,665	13,471,742
Reg & Environment	435,674	115,998	132,671	460,605	1,144,948
Policy & Perform'ce	17,300	500	0	22,000	39,800
Totals	7,188,144	3,531,494	1,838,843	11,549,975	24,108,456

3.23 The above figures are for invoices up to the end of March 2016. Payments as well as amendments such as write-offs and cancellations continue to be made after this date on these accounts. There is a further deduction of £483,763 to be made for unallocated payments at year-end and further write-offs totalling £999,956 leaving a balance of **£22,624,737**.

- 3.24 During 2012/13 an external review was commissioned of the Council debt. This highlighted concerns over the procedures in place which have since been revised and also that there were debts held which were deemed uncollectable. The Provision for Bad Debts was subsequently increased to reflect the need to write-off the debt. Extensive attempts have been made to recover these outstanding sums and the write-offs now presented include a number of items which date back prior to 2012 and are considered to be the final series of those identified following the external review.
- 3.25 Debts which have been registered as a charge against a property and should be recovered when that property is subsequently sold are classed as Land Charges. There is currently £1.7 million covered by Land Charges.

Irrecoverables

- 3.26 Sums over the limit of delegation £1,000 and below £5,000 require Cabinet approval. For each case over £5,000 the approval is in respect of individual cases for which explanations are provided to Cabinet. The Bad Debt provision for 2015/16 is £8,518,973.
- 3.27 Sums totalling £1,777,833 are proposed for write off comprising £1,513,291 of Adult Social Services debtors and £264,542 of other Departmental debts. The cases above £5,000 are detailed in the Annex.

Debt – Value	Adult Social Services		Other Directorates	
	Number	£	Number	£
<£1,000	246	72,291	234	73,194
£1,000-£5,000	122	231,072	13	29,208
£5,000	52	1,209,928	12	162,140
Total	420	1,513,291	259	264,542

Reason for write off	Adult Social Services		Other Directorates	
	Number	£	Number	£
Irrecoverable	102	328,389	140	78,268
Statute Barred*	175	1,004,393	88	147,805
Deceased	60	179,283	1	71
Liquidation	1	388	8	38,251
Small Amount	82	838	22	147
Total	420	1,513,291	259	264,542

* Since the implementation of the Care Act 2014, the time for recovering social care debt, accrued since April 2015, has been extended to 6 years from the date the debt became due. In relation to debt accrued prior to April 2015, the time period for recovery continues to be 3 years. Cases 23 to 52 in the Annex were scrutinised by the Debt Panel comprising senior staff from Adult Social Services and the Personal Finance Unit on 11 May 2016. Whilst classed as Statute Barred they primarily relate to invoices where the client died several years ago so could equally be classified under Deceased.

HOUSING BENEFIT OVERPAYMENT DEBTS

3.28 The following Housing Benefit overpayment debts were written off in 2015/16.

Reason	No	£
Elderly	7	8,662
Bankrupt	146	98,889
Deceased	72	44,208
Statute Barred	82	37,233
Small Balance	174	22,392
Uneconomic to pursue	86	13,142
Total	567	224,526

HOUSING ACT ADVANCES

3.29 No new advances were made in 2015/16. The number of mortgage accounts continues to decrease as more are redeemed or transferred to other institutions. The small caseload retained continues to be monitored to prevent arrears increasing. The management of the remaining accounts have been brought in-house as the costs of remaining with the current supplier were prohibitive and in excess of the loans outstanding. In view of the numbers involved and no more advances are to be made it is intended that this will be the last report on this matter.

3.30 Collection statement

	2014/15 £	2015/16 £
Arrears Brought Forward	2,504	1,666
Charges	<u>9,309</u>	<u>6,380</u>
Total	11,813	8,046
Cash Collected	<u>10,147</u>	<u>7,384</u>
Arrears Carried Forward	<u>1,666</u>	<u>662</u>

3.31 Housing Act Advances Five Year Collection Details

Financial Year	Amount Collectable £	Arrears £	Number of Accounts
2011/12	25,229	1,884	19
2012/13	31,329	2,892	15
2013/14	19,917	2,504	12
2014/15	11,813	1,666	7
2015/16	8,046	662	6

Total of loans outstanding at 31 March 2015	£19,151
Total of loans outstanding at 31 March 2016	£17,896

IRRECOVERABLE DEBTS

3.32 Under delegated powers and previous Cabinet approval written off as irrecoverable against the provision for bad debts are the following:-

	£
Council Tax	1,063,797
Business Rates	1,474,337
Sundry Debtors	1,777,833
Housing Benefits Overpayments	<u>224,526</u>
Total	<u>4,540,493</u>

4.0 FINANCIAL IMPLICATIONS

4.1 Debts written off as irrecoverable are charged against the Council provisions for bad debts which are reviewed annually in accordance with the requirements of accounting practice. At 31 March 2016 the provision for Council Tax stood at £13.8 million, Business Rates £3.3 million and Sundry Debts £8.5 million.

5.0 LEGAL IMPLICATIONS

5.1 Those debts recommended for write-off have been agreed by the Head of Legal and Member Services.

6.0 RESOURCE IMPLICATIONS: ICT, STAFFING AND ASSETS

6.1 There are no staffing, IT or asset implications arising directly from this report.

7.0 RELEVANT RISKS

7.1 If debts are not written off they have the potential to inflate what might be thought collectable. Debts are only written off after a number of stringent checks and following advice from the Head of Legal and Member Services.

8.0 ENGAGEMENT/CONSULTATION

8.1 Relevant officers of the Council have been consulted in preparing this report.

9.0 EQUALITIES IMPLICATIONS

9.1 There are no implications arising directly from this report being a report on the overall financial affairs for the financial year just completed.

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ANNEX

Sundry Debtor Accounts – Write-Offs over £5,000

SUBJECT HISTORY

Council Meeting	Date
Cabinet - Collection Summary 2012/13	13 June 2013
Cabinet - Collection Summary 2013/14	7 July 2014
Cabinet - Outturn Collection Summary 2014/15	13 July 2015

SUNDRY DEBTOR ACCOUNTS

WRITE-OFFS OVER £5,000 FROM 1 APRIL 2015 -31 MARCH 2016

DEBTORS – ADULT SOCIAL SERVICES

Case	Details
1	<p>Invoice number, dated 13/05/13 amounting to £40,130.47, in respect of accommodation charges for 22/02/08 to 19/04/13. A debt of £123,181.24 was accrued against the property and the estate administrators paid the net worth of the estate (£83,050.77) leaving a balance of £40,130.47. The client is deceased and no further funds remain.</p> <p>Write off reason – Deceased</p>
2	<p>Invoice dated 23/02/15, amounting to £34,163.37 in respect of Support at Home charges to 24/9/14. With no financial forms completed the client was charged the full cost of the care, although it is very likely that she would not have been full-cost had she been assessed. The client has died and there are insufficient funds in the Estate to settle the debt.</p> <p>Write off reason – Irrecoverable</p>
3	<p>Invoice dated 28/08/13, amounting to £31,025.76 in respect of accommodation charges for 18/11/09 to 03/08/13. The Client died before legal action could be considered and there is no will and no-one to pursue for debt.</p> <p>Write off reason – Deceased</p>
4	<p>Invoice dated 31/07/08, amounting to £29,861.42 in respect of accommodation charges for 05/03/08 to 29/06/08. The client is deceased and the debt deemed irrecoverable and statute barred.</p> <p>Write off reason – Irrecoverable</p>
5	<p>Invoice dated 26/02/15, amounting to £27,305.92 in respect of accommodation charges for 13/12/06 to 25/01/15. The Financial Protection team have informed there are no funds available, no ownership of property and the client doesn't have capacity to manage their financial affairs.</p> <p>Write off reason – Irrecoverable</p>
6	<p>Invoice dated 08/12/14, amounting to £16,823.60 in respect of charges for support at home for 25/09/12 to 26/03/14. Due to a delay in authorising the package of care the Client had not been notified of financial charge. Legal Services advised that it is unlikely we will be able to obtain funds.</p> <p>Write off reason – Irrecoverable</p>
7	<p>Invoice dated 28/5/10, amounting to £15,590.36 in respect of accommodation charges for 06/06/08 to 17/12/09. The client died in 2010 and the debt, recorded as secured against property, was never secured. The property was sold in 2010 and there was no will.</p> <p>Write off reason – Irrecoverable</p>
8	<p>Invoice dated 19/03/14, amounting to £14,322.61 in respect of residential charges to 22.12.13. The debtor has died and there are no or insufficient funds in the estate to settle the debt.</p> <p>Write off reason – Deceased</p>

9	<p>Invoice dated 19/03/14, amounting to £14,219.01 in respect of residential charges to 23/07/13 and Support at Home charges to 17/08/10. The debtor has died and there are no or insufficient funds in the estate to settle the debt.</p> <p>Write off reason – Deceased</p>
10	<p>Invoice dated 28/11/14, amount £9,738.75 for accommodation charges for 01/04/07 to 06/09/14. The debtor has died and there are insufficient funds in the estate to settle the debt. The client had less than £3,000 at the time of his death and that those funds were used to pay for funeral costs.</p> <p>Write off reason – Deceased</p>
11	<p>Invoice dated 26/01/00, amount £6,965.08, relates to accommodation charges to 31/01/00. This invoice is statute barred, the client having died and the debt was not secured against the property.</p> <p>Write off Reason – Statute Barred</p>
12	<p>Invoice dated 20/03/14, amounts to £6,211.39, relates to accommodation charges to 05/08/13. The debtor has died and there are insufficient funds in the estate to settle the debt. The Department for Work and Pensions funded the funeral costs.</p> <p>Write off reason – Deceased</p>
13	<p>Invoice dated 12/03/15, amounts to £6,115.97 and relates to accommodation charges for 16/11/07 to 06/04/14. The debtor has died and there are insufficient funds in the estate to settle the debt.</p> <p>Write off reason – Deceased</p>
14	<p>Invoice dated 26/01/00, amount £6,017.94 and relates to accommodation charges to 31/02/00. This invoice is statute barred, the client having died and the debt was not secured against the property.</p> <p>Write off Reason – Statute Barred</p>
15	<p>Invoice dated 19/03/14, amounts to £5,740.09 and relates to accommodation charges up to 02/05/13. The debtor has died and evidence has been provided to confirm that there are insufficient funds in the estate to settle the debt.</p> <p>Write off reason – Deceased</p>
16	<p>Invoice dated 08/07/08, amounts to £5,716.64 and relates to accommodation charges for 01/04/06 to 22/06/08. The debtor has died and there are insufficient funds in the estate to settle the debt.</p> <p>Write off reason – Irrecoverable</p>
17	<p>Invoice dated 04/06/08, amounts to £5,514.98 and relates to accommodation charges for 10/03/06 to 22/12/07. The debtor has died and there are insufficient funds in the estate to settle the debt.</p> <p>Write off reason – Irrecoverable</p>
18	<p>Invoice dated 10/03/14, amounts to £5,112.92 and relates to Support at Home charges to 25/12/13. The debtor has died and there are insufficient funds in the estate to settle the debt.</p> <p>Write off reason – Irrecoverable</p>
19	<p>Invoice dated 05/12/08, amounts to £8,268.51 and relates to an overpayment of RNCC for two clients. Legal Services have advised that all attempts to recover this debt have been unsuccessful and, as the debt is now statute barred, no further action can be taken.</p> <p>Write off reason- Statute barred</p>
20	<p>Invoice dated 13/01/05 amounting to £350,000 in respect of the provisional claim to recover overpayments to a service provider in 2005. This was based upon a number of complex arrangements involving care support and the</p>

	<p>apportionment of costs. Attempts to recover the debt over a number of years proved unsuccessful and appeared unrecoverable. This was confirmed in 2010 following receipt of a barrister's opinion. The debt was therefore identified for write off in 2013 as being irrecoverable and statute barred but was not actioned until 2015/16.</p> <p>Write off reason - 'Statute Barred'</p>
21	<p>Invoice dated 25/11/05 amounting to £23,556.75 in respect of an overpayment for 29/9/03 to 30/06/05. The debt is statute barred and unlikely to be recovered in the opinion of external legal advisors.</p> <p>Write off reason - 'Statute Barred'</p>
22	<p>Invoice dated 02/02/06, amounting to £10,694.25 in respect of an overpayment for 13/09/04 to 30/06/05. The debt is statute barred and unlikely to be recovered in the opinion of external legal advisors.</p> <p>Write off reason - 'Statute Barred'</p>
23	<p>Client died 2010. No contact since 2013. Property transferred to relative by solicitors so owner of property is no longer owner of debt. The debt is statute barred. £92,739.59.</p> <p>Write off reason - 'Statute Barred'</p>
24	<p>Client died in 2000. Property was not in client's name and now registered to a relative but debt does not 'belong to current legal owner. The age of the debt is such that it is Statute Barred. £48,032.76.</p> <p>Write off reason - 'Statute Barred'</p>
25	<p>Client died in 2012. As probate was never been applied for there is no named executor. No charge was ever placed on the property which has since been sold. No prospect of recovery. £44,758.99.</p> <p>Write off reason – Irrecoverable</p>
26	<p>Client died 2012. Son applied for Continuing Healthcare, but as no probate application he has not been named as executor and it is unlikely that there is any capital remaining. £44,625.83.</p> <p>Write off reason – Irrecoverable</p>
27	<p>Client died 2009. No probate granted or contact with the family since the client died. The debt is Statute Barred and not recoverable. £36,284.92.</p> <p>Write off reason – 'Statute Barred'</p>
28	<p>Client died 2009. No probate granted or contact with the family since the client died. The debt is Statute Barred and not recoverable. £24,873.33.</p> <p>Write off reason – 'Statute Barred'</p>
29	<p>Client died in 2011. A Continuing Healthcare dispute has been ongoing since 2012 and no evidence of any available capital. Property 70% owned by solicitors and there is no charge on it. £24,524.53.</p> <p>Write off reason – Irrecoverable</p>
30	<p>Client died in 2008. A Continuing Health Care case from 2007. Probate granted 15/07/09 and property subsequently sold. The debt is Statute Barred and not recoverable. £22,717.30.</p> <p>Write off reason – 'Statute Barred'</p>
31	<p>Client died in 2012. Property sold around 2007 and proceeds divided amongst family. No successful recovery since 2012 and the debt is Statute Barred and is not recoverable. £19,505.55.</p> <p>Write off reason – 'Statute Barred'</p>
32	<p>Client died 2010. Probate granted and executors named. All previous contact had been through solicitors who relinquished responsibility upon the death of</p>

	the client. The debt is Statute Barred and not recoverable. £15,350.82. Write off reason – ‘Statute Barred’
33	Client died 2010. Probate granted in 2011 but no contact since 2012 with the property sold in 2014. The debt is Statute Barred and not recoverable. £13,767.19. Write off reason – ‘Statute Barred’
34	Client died 2004. Restriction placed on property but family member continues to live there. Sale looks very unlikely any time in the near future. No contact with family and the debt is Statute Barred and not recoverable. £13,149.71. Write off reason – ‘Statute Barred’
35	Client died 2011. No probate and no estate. Solicitor confirmed no funds in estate in July 2011 but never sent in evidence. The debt is Statute Barred and not recoverable. £10,985.86. Write off reason – ‘Statute Barred’
36	Client died 2010. Despite being the subject of an official complaint, there was no contact with family after April 2011. No recovery action taken and the debt is Statute Barred and is not recoverable. £9,742.68. Write off reason – ‘Statute Barred’
37	Client died in 2011. No probate applied for and no estate. No contact since 2013. The debt is Statute Barred and not recoverable. £9,509.95. Write off reason – ‘Statute Barred’
38	Client entered residential care on 11/04/10. Property sold on 25/02/11 and client became liable for full cost of care. Debt accrued until 24/02/11 and the client paid £7,400.87 leaving £9,154.03. The age of the debt is now such that it is Statute Barred £9,154.03. Write off reason – ‘Statute Barred’
39	Client died 13/07/12. Invoice raised for £9,004.82 and client's son disputed the invoice on the grounds that his mother had paid the care home 'top up' fee herself and therefore the invoice was incorrect. Evidence never provided. No Grant of Probate issued so nobody to pursue for debt which is by virtue of its age, now Statute Barred £9,004.82. Write off reason – ‘Statute Barred’
40	Client died 24.3.2011. Solicitor confirmed that there were insufficient funds in the estate to pay off the debt. No further contact from solicitor and the age of the debt is now such that it is Statute Barred £8,466.50. Write off reason – ‘Statute Barred’
41	Client was funded under Continuing Health Care from 20/01/10. Debt was for 27/07/09 to 20/01/10 and issued to the client's agent. Client died 02/02/11 and invoice re-issued to the next of kin on 17/04/12. No further contact and the age of the debt is such that it is Statute Barred £8,181.10. Write off reason – ‘Statute Barred’
42	Client died 24/10/10. Debt was for residential care for 25/01/10 to 23/10/10. The invoice was for £15,104.16 and a payment of £6,940.60 was made on 20/10/10. The balance of £8,163.56 is now of an age that it is Statute Barred. Write off reason – ‘Statute Barred’
43	Client died 02/09/11. Invoice issued to the Executors. Client's son then stated that he had used his mother's benefits to pay her mortgage rather than her residential care charges. As he lived with his mother prior to her going into residential care and was his mother's carer the property was not included in the assessment of the client's contributions. An allowance should have been

	made for the mortgage which was have reduced the liability. The age of the debt is now such that it is Statute Barred £7,690.08. Write off reason – ‘Statute Barred’
44	Charges were in respect of Support at Home from 12/04/10 to 25/04/12. Client has addiction issues and despite continued attempts to seek payment the debt remains unpaid. Write off recommended as no prospect of recovery. £7,497.34. Write off reason – Irrecoverable
45	This debt represents charges for Support at Home which pre-dates August 2010. Records show that the client did not, at that time, manage his finances well and he disputed the invoice on 11/08/10. This was not resolved and the age of the debt is such that it is now Statute Barred. £7,039.28. Write off reason – ‘Statute Barred’
46	The client ceased to reside in residential accommodation on 30/09/10. The invoice was disputed by the client via a complaint the grounds that she was not informed that she would be charged. Records do not show whether this was resolved and the debt is now, due to its age, Statute Barred. £6,927.03. Write off reason – ‘Statute Barred’
47	The invoice was raised on 08/05/08 being charges for 'board and lodging' to 12/11/07. The debt is Statute Barred. £6,926.59. Write off reason – ‘Statute Barred’
48	Client died on 07/07/11. Son was sole beneficiary following the sale of the client's property. Despite the fact the client's son was pursued for payment from October 2011 to October 2014 it was not forthcoming. The debt is now Statute Barred. £6,047.64. Write off reason – ‘Statute Barred’
49	Client died 23/03/11. Client's daughter disputed the invoice via a complaint which became protracted and in the meantime the estate was distributed leaving no money in the estate to pay the debt and therefore no prospect of recovery. £5,549.45. Write off reason – Irrecoverable
50	Client died 29/03/08. The debt was thought to be secured on the property but was sold in 2012 without the Council receiving payment due to complications around ownership of the property. The debt is statute barred. £5,640.40. Write off reason – ‘Statute Barred’
51	Relates to charges for Support at Home from 25/02/08 to 03/05/09 and the client is no longer a service user. The debt was not acknowledged or pursued and the age of the debt is such that it is Statute Barred. £5,154.69. Write off reason – ‘Statute Barred’
52	Client died 17/11/07. Invoice for accommodation charges from 01/06/08 to 16/11/07. The client's representative advised that there was no money in the estate. The Council advised that recovery of the debt would be held and the amount considered for write off. This write-off is now being actioned as the age of the debt is such that it is now Statute Barred. £5,000.44. Write off reason – ‘Statute Barred’

DEBTORS – OTHER DIRECTORATES

Case	Details
1	Invoice dated 06/08/15, amount £19,882.89 for summer 2015 activities for 2 to 4 year olds. Organisation has gone into liquidation and Legal Services are unable to proceed further with recovery action. Write off reason – Liquidation
2	Invoice dated 28/06/11, amount £15,655.70, relates to the repayment of a voluntary grant issued by 'Aiming High' in 2010/11. The Company was dissolved on 31/01/12 and Legal Services are unable to proceed further with recovery action. Write off reason – Irrecoverable
3	Invoice dated 03/07/15, amount £12,258.01 Beauty & the Beast on Ice. The Company have gone into liquidation and Legal Services are unable to proceed further with recovery action. Write off reason – Liquidation
4	Invoice dated 21/12/11, amount £5,318.47 was raised for monies owed to the Floral Pavilion for catering commission. Legal Services were instructed by Regeneration not to pursue any further litigation for this debt. Write off reason – Settlement
5	Invoice dated 11/09/07, amounting to £10,803, raised in respect of the Road and Street Works Act 1991 being Defect Inspection Charges for March 2007. Legal Services were awaiting further instructions from the Department of Environment and Regulation and the debt is now statute barred. Write off reason – Statute Barred
6	Invoice dated 11/09/07, amounting to £14,103, raised in respect of the Road and Street Works Act 1991 being Defect Inspection Charges for April 2007. Legal Services were awaiting further instructions from the Department of Environment and Regulation and the debt is now statute barred. Write off reason – Statute Barred
7	Invoice dated 11/09/07, amounting to £12,480, raised in respect of the Road and Street Works Act 1991 being Defect Inspection Charges for May 2007. Legal Services were awaiting further instructions from the Department of Environment and Regulation and the debt is now statute barred. Write off reason – Statute Barred
8	Invoice dated 14/01/08, amounting to £17,688, raised in respect of the Road and Street Works Act 1991 being Defect Inspection Charges for June 2007. Legal Services were awaiting further instructions from the Department of Environment and Regulation and the debt is now statute barred. Write off reason – Statute Barred
9	Invoice dated 14/01/08, amounting to £13,824, raised in respect of the Road and Street Works Act 1991 being Defect Inspection Charges for July 2007. Legal Services were awaiting further instructions from the Department of Environment and Regulation and the debt is now statute barred. Write off reason – Statute Barred
10	Invoice dated 14/01/08, amounting to £13,536, raised in respect of the Road and Street Works Act 1991 being Defect Inspection Charges for August 2007. Legal Services were awaiting further instructions from the Department of Environment and Regulation and the debt is now statute barred. Write off reason – Statute Barred

11	Invoice dated 14/01/08, amounting to £17,736, raised in respect of the Road and Street Works Act 1991 being Defect Inspection Charges for September 2007. Legal Services were awaiting further instructions from the Department of Environment and Regulation and the debt is now statute barred. Write off reason – Statute Barred
12	Invoice dated 20/10/09, amounting to £8,854.68, raised for a Service Level Agreement in respect of the Wirral Anti-Social Behaviour Team for the period April to September 2009. Legal Services have advised that attempts to recover the debt have been unsuccessful and the debt is now statute barred. Write off reason – Statute Barred