

**COLLECTION SUMMARY 2016/17**

**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 increase in Council Tax in-year collection rate from 95.3% in 2015/16 to 95.4% in 2016/17 be noted.
- b) The increase in Business Rates collection rate from 97.2% in 2015/16 to 97.6% in 2016/17 be noted.
- c) The increase in Sundry Debts from £23.6 million at 31 March 2016 to £26 million at 31 March 2017 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 2016/17 and no other options were considered.

**3.0 BACKGROUND INFORMATION**

**COUNCIL TAX**

- 3.1 Work backlogs reduced throughout the year and various steps were taken to improve processing time. As a consequence the in-year collection rate increased from 95.3% in 2015/16 to 95.4% in 2016/17. A review of Single Person Discount awards was undertaken in January 2017, and at April 2017 resulted in the removal/cessation of 1,431 discounts, which has generated additional revenue of £0.4 million. Due to the timing of the review exercise, with ceases/amendments being made up to the end of March, this inevitably impacted on collection.

### 3.2 Collection Summary 2016/17

	£	£
Arrears Brought Forward at 1 April 2016		18,243,444
Total Charge 2016/17		<u>193,205,088</u>
		211,448,532
Less Credits Brought Forward at 1 April 2016		<u>1,110,470</u>
		210,338,062
Less Allowances:		
Exemptions	2,777,771	
Disabled Persons Relief	146,584	
Discounts and Band alterations	17,642,300	
Council Tax Support	26,561,404	
Write-offs	<u>1,876,208</u>	<u>49,004,267</u>
		161,333,795
Add Refunds Made		1,224,968
Add Costs		<u>488,827</u>
		163,047,590
Less Cash Received		<u>145,813,503</u>
Arrears Carried Forward at 31 March 2017		<u>17,234,087</u>

### 3.3 Debt Recovery Actions

	2015/16	2016/17
Reminder Notices	71,715	65,672
Summonses Issued	17,426	15,673
Leading to		
Liability Orders	12,911	14,307
Attachment of Earnings Orders	1,807	3,189
Deductions from Job Seekers Allowance, Income Support, Universal Credit, etc	5,953	6,191
Referred to Bailiffs	9,516	11,058

3.4 Whilst there has been a reduction in recovery action at Reminder and Summons stages there has been an increase at the later enforcement stages. The reduction in those eligible under the Local Council Tax Support Scheme continues to impact upon collection. In addition, the number of people claiming Council Tax Support has also reduced, especially for Universal Claimants who are required to apply separately for this support separately, despite actions to actively encourage take up.

#### **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 2016/17 was £13.8 million and whilst trace and recovery work is ongoing in pursuance of arrears £1,876,207 has been written off in 2016/17 which includes debt over 10 years old which is deemed to be uncollectible. The write off categories are as follows; -

Category	2015/16 £	2016/17 £
Deceased	5,122	71,292
Insolvency	258,433	325,961
Court Remission	5,248	848
Prison sentence served (by order of the magistrates)	205	0
Non-traceable	794,989	580,549
Uncollectable (old debt)	0	897,557
Total	<u>1,063,797</u>	<u>1,876,207</u>

### 3.7 Statistics

	31 Mar 2016	31 Mar 2017
Number of properties	147,426	147,760
Number of Council Tax Scheme Recipients	34,789	33,419
Council Tax Collection	95.3%	95.4%

### Year on Year Volume Comparisons

3.8 There continues to be an increasing number paying by Direct Debit. The removal of the Conway One Stop Shop cashier facility in April 2015 led to increased payments through the Post Office and Paypoint in 2015/16.

	31.03.15	31.03.16	31.03.17
Direct Debit Payers	93,428	94,813	96,919
Discount Recipients	71,957	61,546	60,492
Pensioners Discounts	11,482	0	0
Exempt Persons	2,203	2,303	2,290
No. of Amended/Copy Accounts	128,006	128,010	130,091
No. of Returned Direct Debit Payments	12,045	11,760	12,531
Payments: Direct Debits	966,861	987,594	1,014,341
Cash/Cheque	73,151	51,405	51,736
Salaries/Wages	10,393	9,299	8,669
Debit/Credit Card	84,325	80,728	83,924
Paypoint	42,947	45,913	43,759
Post Office	74,488	83,110	79,240
Dept. for Work & Pensions	57,662	57,577	52,802
Bailiff	14,972	23,102	23,315

## BUSINESS RATES (NATIONAL NON DOMESTIC RATES)

3.9 The collection rate of 97.6% in 2016/17 was an increase from 97.2% in 2015/16. This improvement was also against an increase in the sum collectable which increased from £76 million to £86 million. As reported last year the Valuation Office Agency finalised a number of outstanding assessments which included two major sites.

### 3.10 Collection Summary 2016/17

	£	£
Opening Debit		89,685,120
Plus Balance Brought Forward		5,562,000
Less Credit Brought Forward		<u>527,000</u>
		94,720,120
<u>Allowances</u>		
Assessment changes in year	7,578,521	
Transitional Relief	12,844	
Empty relief	-154	
Empty relief exemptions	-3,663,348	
Part Occupation relief	-149,947	
Void Property Relief	-3,878	
Charitable Organisations	-5,922,553	
Hardship	-5,000	
Small Business Rate Relief (SBRR)	-6,816,436	
Multi Occupation SBRR	-24,438	
Local Disc/Flood/Retail	12,690	
Enterprise Zone Discount	-134,162	
Re-Occupation Relief	-33,942	
Write-Offs	<u>-1,789,004</u>	<u>-10,938,807</u>
		83,781,313
Add Refunds made		2,638,673
Add costs		<u>48,276</u>
		86,468,262
Less Cash Received		<u>-81,377,962</u>
Balance Carried Forward		<u>5,090,300</u>

### 3.11 Debt Recovery Action

	2015/16	2016/17
Summonses	555	639
Liability Orders	458	515
Charge payers on Direct Debit	1,985	2,227

## Irrecoverables

- 3.12 The Bad Debt provision for Business Rates is £3.3 million in 2016/17 and those written-off by category in 2016/17 were:-.

Category	2015/16	2016/17
	£	£
Absconded/Irrecoverable	945,360	990,176
Insolvency	641,643	831,780
Miscellaneous (including deceased)	<u>-112,666</u>	<u>-32,952</u>
Total	<u>1,474,337</u>	<u>1,789,004</u>

## 3.13 Statistics

	2015/16	2016/17
Number of Properties on Valuation List	8,294	8,420
Rateable Value	£185,662,275	£185,697,584
New and Altered Property Notifications	1,005	345
Collection Rate	97.2%	97.6%

- 3.14 The Council has an Enterprise Zone, Wirral 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 in 2015/16.
- 3.15 The Birkenhead Business Improvement District (BID) invoices were sent to 650 businesses in the Birkenhead BID Zone by the Council acting on behalf of the Wirral Chamber of Commerce in 2016/17. The levy is 1.5% of a property's Rateable Value and will cover a period of 5 years. In 2016/17 the BID levy raised £470,000, and the funds raised will go to improve the area covered by the BID Company, Birkenhead First. The collection rate was 94.4%.
- 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 previously retained 49% with 50% going to Central Government and 1% to the Fire Authority.
- 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 do not pay Business Rates and they anticipate 1/3<sup>rd</sup> of all businesses will not pay Rates. Businesses with a Rateable Value of 12,000 to 15,000 receive tapered relief and properties with a Rateable Value of up to 51,000 pay the lower poundage, removing 250,000 businesses from the higher rate. Nationally the changes 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 As a result of the 2017 revaluation of non-domestic properties, some ratepayers are subject to substantial increases in the amounts payable, and others substantial reductions. The Government Transitional Relief has introduced arrangements to phase the effects of these changes setting limits on increases and reductions in bills. The limits continue to apply to yearly increases and decrease until the full amount is due over a 5 year period.
- 3.19 The Chancellor of the Exchequer announced measures to help businesses in his budget statement on 8 March 2017 which are to help those affected by the revaluation of properties effective from 1 April 2017. This includes:-
- a Businesses which lose some or all of their small business rate relief will have increases in their bills limited to £50 per month in 2017/18. There will also be limits to increases in later years.
  - b There is a national fund of £300 million to support businesses that face the steepest increases in their rates bill as a result of the revaluation. The Government has recently issued the allocations and the operational details are being developed.

#### **ACCOUNTS RECEIVABLE (SUNDRY DEBTS)**

- 3.20 During 2016/17 invoices totalling £97.5 million were raised and income of £93.2 million collected. The arrears figure as at 31 March 2017 increased by £2.4 million to £26 million and, as with previous years, the end of year position is affected by invoices raised in the final days of March. For 2016/17 this involved invoices totalling £7.6 million (in 2015/16 it was £7 million). 2016/17 also saw the Birkenhead Improvement District and Selective Licensing scheme processed through Debtors with the changes in Social Care funding resulting in deferred debtors increasing.

#### **3.21 Collection Statement**

	2015/16	2016/17
	£	£
Balance Brought Forward at 1 April	30,890,704	22,624,737
Net Amount of Invoices	<u>91,304,924</u>	<u>97,450,018</u>
	122,195,628	120,074,755
Less Write-Offs	<u>1,777,833</u>	<u>848,260</u>
	120,417,795	119,226,495
Payments Received	<u>97,793,058</u>	<u>93,212,650</u>
Balance Carried Forward at 31 March	<u>22,624,737</u>	<u>26,013,845</u>

3.22 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
2013/14	51,139	£99.6m	£23.5m
2014/15	48,879	£105.5m	£30.9m
2015/16	66,061	£91.3m	£22.6m
2016/17	81,889	£97.5m	£26.0m

3.23 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 31.03.2017
	£	£	£	£	£
Chief Executive	152,845	10,118	74,236	1,049,198	1,286,397
Neighbourhood	18,013	0.00	0.00	11,373	29,386
Families & Wellbeing	6,259,561	1,659,577	552,401	9,989,246	18,460,787
Trans & Resources	492,171	378,130	1,853,132	2,569,237	5,292,672
Reg & Environment	704,267	57,326	159,260	323,544	1,244,398
Policy & Perform'ce	300	0	22,448	68,979	91,727
Totals	7,627,158	2,105,153	2,661,478	14,011,579	26,405,369

3.24 The above figures are for invoices up to the end of March 2017. Payments as well as amendments such as write-offs and cancellations continue to be made after this date on these accounts plus a further adjustment of £391,524 to be made for unallocated payments at year-end leaving a balance of £26,013,845.

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 £851,975 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 2016/17 is £9.3 million.

3.27 Sums totalling £848,259.89 are proposed for write off comprising £736,912.81 of Adult Social Services debtors and a further £111,347.08 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	361	76,144	344	62,474
£1,000-£5,000	27	57,583	14	24,119
£5,000	32	603,186	3	24,754
Total	420	736,912	361	111,347

Reason for write off	Adult Social Services		Other Directorates	
	Number	£	Number	£
Deceased	112	123,004		
Irrecoverable	36	264,159	36	36,545
Statute Barred	14	189,687	277	69,905
Uneconomical	258	160,092	48	4,897
Total	420	736,912	361	111,347

Note : Whilst some items are classed as Statute Barred this primarily relates 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 2016/17.

Reason	No	£
Elderly	10	11,520
Bankrupt	88	62,049
Deceased	74	35,548
Statute Barred	60	19,279
Small Balance	56	772
Uneconomic to pursue	128	21,669
Total	416	150,837

### IRRECOVERABLE DEBTS

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

	£
Council Tax	1,876,208
Business Rates	1,789,004
Sundry Debtors	848,259
Housing Benefits Overpayments	150,837
Total	<u>4,664,308</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 2017 the provision for Council Tax stood at £14.3 million, Business Rates £3.2 million and Sundry Debts £9.3 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**

<b>Council Meeting</b>	<b>Date</b>
Cabinet - Collection Summary 2013/14	7 July 2014
Cabinet - Outturn Collection Summary 2014/15	13 July 2015
Cabinet – Outturn Collection Summary 2015/16	18 July 2016

## SUNDRY DEBTOR ACCOUNTS

## WRITE-OFFS OVER £5,000 FROM 1 APRIL 2016 -31 MARCH 2017

## DEBTORS – ADULT SOCIAL SERVICES

Case	Details
1	Invoice dated 22/01/2015 amounting to £17,865.76, in respect of the final balance outstanding for Residential/ Nursing Care charges and Support at Home charges. The client was deceased and a complaint was addressed with the resultant agreement to write off the debt. <b>Write off reason – Irrecoverable</b>
2	Invoice dated 18/05/2015, amounting to £15,442.93 in respect of the final balance outstanding for support at home charges. The client is deceased leaving no funds in the Estate. Unable to pursue as no probate or executor and no charges could be brought. <b>Write off reason – Deceased</b>
3	Invoice dated 24/11/2015, amounting to £9,632.35 in respect of final balance outstanding for accommodation charges. The Client's husband / appointee and the Client died with no Estate and no grant of probate issued in respect of either the client or her husband. <b>Write off reason – Irrecoverable</b>
4	Invoice dated 22/10/2015, amounting to £5,058.85 in respect of a final balance outstanding Residential / Nursing charges. The Client is deceased and evidence was provided that there were no funds remaining on the Estate. Remaining funds had already been spent on the funeral. <b>Write off reason – Deceased</b>
5	Invoice dated 12/12/2013, amounting to £49,080.72, in respect of the final amount for support at home charges. Client is deceased and there is no record of probate being issued and no-one to pursue for the debt. As this was based on full cost assessment because the family would not engage the assessment may have been reduced. <b>Write off reason – Irrecoverable / No trace</b>
6	Invoice dated 14/08/2014 amounting to £38,459.33, relating to accommodation charges. This debt has been deemed irrecoverable as the Client died in 2014 and there was no probate or executor with nobody to pursue. <b>Write off reason – Irrecoverable</b>
7	Invoice dated 13/11/2015, amounting to £14,088.56, relating to the final account for non-residential charges. This debt was referred to external solicitors who recommended a flexible instalment arrangement, but was never implemented. The client is no longer funded by DASS and unlikely to have funds to pay. <b>Write off reason – Irrecoverable</b>
8	Invoice dated 01/06/2016, amounting to £5,989.03, relating to the final amount outstanding for residential charges. The client died and there are no funds remaining in the Estate to pay the debt. <b>Write off reason – Deceased</b>

9	<p>Invoice dated 10/02/2016, amounting to £5,220.61, relating to the final amount outstanding for residential charges. Evidence was provided to show insufficient funds in the Estate, following payment of funeral.</p> <p><b>Write off reason – Deceased</b></p>
10	<p>Invoice dated 18/09/2013 amounting to £77,901.27 in respect of the final balance outstanding for support at home charges and Residential Nursing care. .With the client's son is living in Indonesia and funds spent prior to DASS becoming appointee following the client's death there was no probate and unable to pursue the debt.</p> <p><b>Write off reason – Irrecoverable / No trace</b></p>
11	<p>Invoice dated 04/08/2015 amounting to £38,746.63 in respect of accommodation charges. A letter received August 2013 from the client's daughter, states her mum had approximately £8,000 prior to funeral expenses, so no funds left. Daughter was not official Power of Attorney so unable to pursue debt</p> <p><b>Write off reason – Uneconomical</b></p>
12	<p>Invoice dated 21/7/14 amounting to £23,337.61 in respect of accommodation charges, respite charges and Home care charges. The client died and whilst the niece was the only carer she did not handle finances. Despite extensive searching the Executors have not been traced.</p> <p><b>Write off reason – Irrecoverable / No trace</b></p>
13	<p>Invoice dated 13/11/2015 amounting to £18,518.84 in respect of the final account for non-residential care charges. The services ended in 2015 and a letter received from CWP advised the client no longer has 'capacity to understand, retain or assimilate information regarding the financial issues'. The consultant psychiatrist has asked for the amount to be written off for the good of client's health.</p> <p><b>Write off reason - Irrecoverable.</b></p>
14	<p>Invoice dated 20/07/2016 amounting to £16,870.12 in respect of accommodation charges. Client is deceased and evidence provided showing no funds in Estate to pay balance.</p> <p><b>Write off reason – Deceased</b></p>
15	<p>Invoice dated 13/11/2015 amounting to £16,156.50 in respect of the final account for non- residential care charges. Whilst the debt has been pursued there is evidence that changes in service provision may mean the amount is overstated but confirmation depends upon the client's financial position. It has been identified that the client does not have the capital, or the income, to settle the debt.</p> <p><b>Write off reason – Uneconomical</b></p>
16	<p>Invoice dated 13/11/2015 amounting to £16,021.27 in respect of the final account for non-residential care charges. up to 31/03/2013. Whilst the debt was pursued the client's financial position remained unclear with limited means of confirming. It has been identified that the client does not have the capital, or income, to pay off the debt.</p> <p><b>Write off reason – Uneconomical</b></p>
17	<p>Invoice dated 26/07/2016 amounting to £10,384.74 in respect of outstanding support at home charges. Client died with probate not required. Evidence received confirms no funds in the Estate.</p> <p><b>Write off reason – Deceased</b></p>
18	<p>Invoice dated 25/03/2014 amounting to £8,786.57 in respect of residential</p>

	charges and short term care. The client died with no funds in the Estate. <b>Write off reason – Deceased</b>
19	Invoice dated 21/06/2016 amounting to £5,993.15 in respect of charges for Nursing Care. Client is now in long term care with no available income so pursuit would not result in the debt being paid. <b>Write off reason – Uneconomical</b>
20	Invoice dated 30/06/2016 amounting to £5,112.09 in respect of residential care. The client is deceased and the likelihood of payment balanced with cost of proceedings renders this uneconomic to pursue. <b>Write off reason – Uneconomical</b>
21	Invoice dated 26/07/2016 amounting to £5,002.71 in respect of support at home charges. Evidence provided that there is no capital available to pay the debt and no income available to pay instalments. It would not be cost effective to pursue this debt due to the likelihood of payment balanced with cost of proceedings <b>Write off reason – Uneconomical</b>
22	Invoice dated 06/10/2009 amounting to £30,477.17 in respect of the final amount outstanding for accommodation charges. Recovery action has proven unsuccessful so write off is recommended due to timescale. <b>Write off reason – Statute Barred</b>
23	Invoice dated 16/07/2015 amounting to £8,930.45 in respect of the final account for homecare charges. No probate as the Estate is likely to have been passed to the client's widow. Client was assessed at full cost through limited engagement by client so potentially over-stated. Limited likelihood of payment balanced with cost of proceedings <b>Write off reason – Uneconomical</b>
24	Invoice dated 17/02/2016 amounting to £7,857.02 in respect of the final account for accommodation charges. Client died leaving limited funds in the Estate used to meet debts and funeral costs. <b>Write off reason – Deceased</b>
25	Invoice dated 06/12/2016 amounting to £6,161.45 in respect of support at home charges. Client died having been in receipt of low Income Guarantee Credit and in rented accommodation. Probate has not been awarded and it not cost effective to pursue due to the likelihood of payment versus cost of proceedings. <b>Write off reason – Uneconomical</b>
26	Invoice dated 16/12/2012, amounting to £9,230.68, relating to Direct Payments. All attempts to recover this account have been unsuccessful and is now statute barred under Section 56 of the National Assistance Act 1948. <b>Write off reason – Statute Barred</b>
27	Invoice dated 13/07/2009 amounting to £57,463.71, in respect of the final amount outstanding for overpayments. All attempts to recover this debt were unsuccessful and the debt is now statute barred. <b>Write off reason – Statute Barred</b>
28	Invoice dated 11/06/2010 amounting to £31,847.93 in respect of an overpayment as a Primary Care Trust also paid for Community Health Care. All attempts to recover this debt were unsuccessful and the debt is now statute barred and cannot be pursued through the Courts. <b>Write off reason – Statute Barred</b>

29	Invoice dated 02/02/2011 amounting to £19,457.14, in respect of an overpayment. All attempts to recover this debt were unsuccessful and the debt is now statute barred. <b>Write off reason – Statute Barred</b>
30	Invoice dated 19/05/2010 amounting to £8,028.60 in respect of an overpayment of additional residential nursing care charges. All attempts to recover this debt were unsuccessful and the debt is now statute barred and cannot be pursued through the Courts. <b>Write off reason – Statute Barred</b>
31	Invoice dated 19/10/2009 amounting to £7,856.57 in respect of an overpayment of additional residential nursing care charges. Client died and attempts to recover this debt were unsuccessful. The debt is now statute barred. <b>Write off reason – Statute Barred</b>
32	Invoice dated 02/02/2011 amounting to £7,205.59 in respect of an overpayment for services. Attempts to recover this debt were unsuccessful. The debt is now statute barred. <b>Write off reason – Statute Barred</b>

#### DEBTORS – OTHER DIRECTORATES

<b>Case</b>	<b>Details</b>
1	Invoice dated 21/10/2010, amount £14,200 for delivery of assessment and final report raised by Children and Young People Department. Company went into liquidation/ bankruptcy and details of our claim has been lodged with the liquidators as an unsecured creditor <b>Write off reason – Liquidation</b>
2	Invoice dated 12/03/2009, amount £5,055.50, relating to Wirral Group Repair Scheme and a contribution for work completed on 18 Mallaby Street. Legal Services unable to trace the debtor despite an exhaustive search, leaving no alternative but to recommend the debt for write off. <b>Write off reason – No trace</b>
3	Invoice dated 13/11/2001 amount £5,499 for urgent works carried out on the Congregational Church in Oxtan Road, Birkenhead. Whilst this had been registered as a Land charge against the property it is now statute barred and can no longer be pursued. <b>Write off reason – Statute Barred</b>