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# **Income Collection April -September 2024**

Overview Select Committee

Date of Meeting :12<sup>th</sup> December 2024

Lead director: Amy Oliver, Director of Finance

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## Useful information

- Ward(s) affected: All
- Report author: Kirsty Cowell, Head of Finance
- Author contact details: [Kirsty.cowell@leicester.gov.uk](mailto:Kirsty.cowell@leicester.gov.uk)
- Report version number: V1

### 1. Summary

This report details progress made in collecting debts raised by the Council during the first six months of 2024-25 together with debts outstanding and brought forward from the previous year. It also sets out details of debts written off under delegated authority that it has not been possible to collect after reasonable effort and expense.

This is a routine report made to members twice each year. As expected, the total outstanding debt increased over the first half of the financial year; this is due to the annual cycle of billing for council tax and business rates.

The key current issue for debt collection remains the cost of living crisis, and officers are aware of the problems this presents for some of our citizens and businesses. Measures are being taken where necessary to assist those struggling to pay.

Figures included in this report need to be seen in the context of the total amount of income collected by the Council each year: in 2023/24 the total amount raised from the areas covered in this report was almost £490m. Whilst some debt is difficult to collect, and some people find it difficult to pay, ultimately we collect nearly all of the money due to us.

### 2. Recommended actions/decision

2.1 The OSC is recommended to:

- Consider the overall position presented within this report and make any observations.

### 3. Scrutiny / stakeholder engagement

N/A

### 4. Background and options with supporting evidence

Appendix A provides a summary of all debt.

Appendix B provides more detailed information and narrative for each main category of debt

Appendix C provides a summary of all the write-offs during the period.

Appendix D provides a summary of Write Offs Over £5k for 2024/25

## **5. Financial, legal, equalities, climate emergency and other implications**

### 5.1 Financial implications

The report details the Council's performance in collecting debts, and amounts which have had to be written off.

Signed: Kirsty Cowell, Head of Finance

Dated: 7 November 2024

### 5.2 Legal implications

There are no specific legal implications arising from this report, which is for information purposes.

Signed: Jeremy Rainbow – Principal Lawyer (Litigation)

Dated: 6 November 2024

### 5.3 Equalities implications

This report details progress made in collecting debts raised by the Council during the first six months of 2024-25. The Council must make every effort to collect its due debts. The Council aims to collect debt in a fair, proportionate and respectful manner. Communications with residents are designed to prompt timely payment from residents who can pay, and early engagement from those who may have difficulties in making payments.

Copies of the Council's debt policy are available on the website

<https://www.leicester.gov.uk/your-council/how-we-work/debt-enforcement/if-you-are-struggling-to-pay>

Recovery action needs to strike a fair balance between sensitivity to debtors who are struggling to pay and the interests of the public as a whole (the income expected is part of our budget).

Effective communications are central to maximising income collection. Timely and accessible communications will help customers make the required payments. It is important to provide information clearly and transparently to debtors on what/how to pay, what to do if they can't pay and what actions we may take; assist them in understanding the situation, their options and what is required of them as individuals before further recovery progression.

Signed: Equalities Officer, Surinder Singh, Ext 37 4148

Dated: 7 November 2024

### 5.5 Climate Emergency implications

There are no significant climate emergency implications directly associated with this report.

Signed : Aidan Davis, Sustainability Officer, Ext 37 2284

Dated: 8 November 2024

### 5.6 Other implications (You will need to have considered other implications in preparing this report. Please indicate which ones apply?)

No other implications are noted as this is an income collection report, and therefore no policy changes are proposed.

## **6. Background information and other papers:**

Finance Procedure Rules

Debt Policy

## **7. Summary of appendices:**

Appendix A provides a summary of all debt.

Appendix B provides more detailed information and narrative for each main category of debt

Appendix C provides a summary of all the write-offs during the period.

Appendix D provides a summary of Write Offs Over £5k for 2024/25

## **8. Is this a private report (if so, please indicate the reasons and state why it is not in the public interest to be dealt with publicly)?**

No

## **9. Is this a “key decision”? If so, why?**

No

**Summary of all Debt**

<b>Income Type</b>	<b>Debts brought forward @ 1/4/2024 £m</b>	<b>Debt raised £m</b>	<b>Collected £m</b>	<b>Written off £m</b>	<b>Debts outstanding @ 30/09/2024 £m</b>
Business Rates (including Costs)	<b>14.21</b>	106.20	(58.19)	(0.81)	<b>61.41</b>
Council Tax (including Costs)	<b>37.76</b>	184.31	(98.06)	(1.76)	<b>122.25</b>
Housing Benefit Overpayments	<b>7.63</b>	1.17	(1.37)	(0.13)	<b>7.30</b>
Council House Rents	<b>3.52</b>	49.22	(48.49)	(0.02)	<b>4.23</b>
On and Off-Street Car Parking fines	<b>3.10</b>	3.05	(1.97)	(0.59)	<b>3.59</b>
Moving Traffic Enforcement	<b>1.01</b>	0.95	(0.67)	(0.14)	<b>1.15</b>
Other Income	<b>20.11</b>	88.25	(72.73)	(0.54)	<b>35.09</b>
<b>Totals</b>	<b>87.34</b>	<b>433.15</b>	<b>(281.48)</b>	<b>(3.99)</b>	<b>235.02</b>

## 1. Business Rates

### 1.1 Headline Figures for period under review including costs

Uncollected debt b/f £m	Debt raised £m	Debt collected £m	Debt written off £m	Uncollected debt c/f £m
14.21	106.2	(58.19)	(0.81)	61.41

### 1.2 Background and comparator information

#### Background Information

Business Rates are a national tax paid by approximately 12,700 businesses in Leicester.

It should be noted that the uncollected debt increases over the first half of the financial year due to the annual cycle of billing for business rates. But it is positive to note the uncollected debt is lower than this time last year.

#### Comparator Information

Debt collection was previously affected by the pandemic although it has since improved. Below shows the collection rate over the last two years:

- Collection to 30<sup>th</sup> September 2023 – 55.54%
- Collection to 30<sup>th</sup> September 2024 – 54.99%

It should be noted that unpaid debt at 31<sup>st</sup> March continues to be collected in the following year. To 30<sup>th</sup> September 2024 the previous years arrears had reduced from £14.21m to £12.29m. In year and arrears collection has been impacted by unoccupied property debt owed by Highcross Shopping Centre Ltd, following the company's receivership. This is being actively managed through our solicitors.

As of 30<sup>th</sup> September 2024, our collection performance places us 7<sup>th</sup> out of 14 authorities with comparable populations. However, it should be noted that due to the close nature of the comparator authorities, small differences in the collection rate result in a greater movement in places.

### 1.3 Debt write-off

Reason for Write Off ↓	No.	Value £000
Unable to Trace	21	25
Deceased – No Assets	3	1
Insolvent / Bankrupt/ Liquidated	207	379
All recovery options exhausted / irrecoverable at reasonable expense, including adjustments for costs and write on	167	406
<b>Totals</b>	<b>398</b>	<b>811</b>

### 1.4 Volume/policy/statutory changes that have occurred during the period and their impact

#### Changes

The government confirmed that the retail, hospitality, and leisure business rates relief scheme would continue to apply in 2024/25 to provide eligible, occupied properties with 75% relief, up to a cash cap of £110,000 per business. The scheme has been available from 1<sup>st</sup> April 2024 and will be applicable to the 2024/25 financial year only. We are actively promoting this relief. Following the October budget this relief will be 40% from 1<sup>st</sup> April 2025.

Mandatory rate relief (80%) for private schools will cease from next year. To support small businesses the Government has also frozen the small business rate multiplier to 49.9p.

Charges for 2024/25 are based on the revaluation of the rateable value of all non-domestic properties, effective from 1 April 2023. The next revaluation is due on 1 April 2026.

### 1.5 Summary of measures taken to recover debt

#### Debt recovery measures

Our normal recovery process is:

- A reminder will be sent if an instalment is missed.
- If the instalment is paid within 7 days of the reminder, the right to pay by instalments is maintained; if a subsequent instalment is missed a final notice will be issued stating that the right to pay by instalments has been lost and the full charge has become payable.
- If the instalment is not paid within 7 days of the reminder, the full charge becomes payable.

- If the full charge becomes payable and is not paid within 7 days, a summons will be issued, and a liability order sought at the Magistrates' Court. Costs become payable at this stage.

A collection improvement plan has been developed to improve in-year and arrears collection. As part of this, we are issuing a SMS message to businesses prior to issuing summonses and focusing recovery action on rate payers with high levels of arrears with the help of external solicitors.

From August this year, business rate payers are able to request a payment arrangement through their online Revenues and Benefits account. We are also ensuring that customers struggling to pay can speak to a business rates officer to discuss payment of the outstanding debt and any other support that may be available.



## 2. Council Tax

### 2.1 Headline Figures for period under review including costs

Uncollected debt b/f £m	Debt raised £m	Debt collected £m	Debt written off £m	Uncollected debt c/f £m
37.76	184.31	(98.06)	(1.76)	122.25

### 2.2 Background and comparator information

#### Background information

Council tax is a national tax, charged to almost 145,000 properties in Leicester. The amount we collect includes sums charged by the fire authority and the police and crime commissioner.

It should be noted that the uncollected debt increases over the first half of the financial year due to the annual cycle of billing for council tax.

Council tax arrears have increased in recent years, following the pandemic and impacts of the cost of living crisis. The Council continues to work with households struggling to pay and would encourage anyone in this situation to contact us early.

#### Comparator information

The following shows the percentage debt collection in the year it is raised over the last two years:

- Collection to 30th September 2023 – 50.95%
- Collection to 30th September 2024 – 50.94%

The debt collected is similar to the previous year, despite the 4.9% increase in council tax and the cost of living pressures faced by many residents. The long term aim is to reach collection to pre-covid levels (53.28% in 2019), whilst protecting and helping the most vulnerable.

It should be noted that unpaid debt on 31st March continues to be collected in the following year. To 30<sup>th</sup> September 2024, previous years arrears reduced from £37.76m to £29.82m.

As at 31st March 2024, our collection performance places us 9<sup>th</sup> out of 14 authorities with comparable populations.

## 2.3 Debt write-off

<b>Reason for Write Off</b> ↓	<b>No.</b>	<b>Value £000</b>
Unable to Trace	1,941	651
Deceased – No Assets	175	42
Insolvent / Bankrupt/ Liquidated	1,069	192
All recovery options exhausted / irrecoverable at reasonable expense, including adjustments for costs and write on	3,539	879
<b>Totals</b>	<b>6,724</b>	<b>1,764</b>

## 2.4 Volume/policy/statutory changes that have occurred during the period and their impact

Changes

At Council in February Council amended its policy in relation to empty and unfurnished property premiums. This came into effect from the 1<sup>st</sup> April 2024.

## 2.5 Summary of measures taken to recover debt

### Debt recovery measures

As of 30<sup>th</sup> September, council tax support has been credited to 25,102 accounts, at a cost of £26.35m to the Council.

The council tax discretionary relief scheme also provides support to households experiencing extreme financial hardship. As at 30<sup>th</sup> September 2024, just over £0.3m was paid to eligible households to make their council tax payments affordable. This is funded by the Council.

The usual recovery process after a reminder instalment has been missed is:

- If the instalment is paid within 7 days of the reminder, the right to pay by instalments is maintained; if a further instalment is missed, another reminder can be issued; if a third instalment is missed, a final notice will be issued stating that the right to pay by instalments is lost and the full balance becomes payable.
- If the instalment is not paid within 7 days of the first /second reminder, the right to pay by instalments is lost and the full balance becomes payable.
- If the full balance becomes payable and is not paid within 7 days, a summons will be issued, and a liability order sought at the Magistrates Court.

At every stage of the recovery process, the council taxpayer is offered a formal payment arrangement. With the recovery process, safeguards have been put in place to protect the most vulnerable.

Understanding the struggles households and businesses may be experiencing, we continue to encourage residents and ratepayers to contact the Council as soon as possible so that a suitable payment arrangement or any entitlement to discounts, exemptions and discretionary relief can be discussed.

Furthermore, any customer contacting us with regards to their council tax payments, continues to be referred to the Council's information on our website, where they can receive help with benefits and other advice and support.

We are also ensuring that customers struggling to pay can speak to a council tax officer to discuss payment of the outstanding debt and any other support that may be available.

From August this year, council taxpayers are also able to request a payment arrangement through their online Revenues and Benefits account.

As with business rates, a collection improvement plan is being developed to improve in-year and arrears collection. As part of this, we are issuing SMS message prior to issuing summonses, focusing recovery action on charge payers with high level of arrears and making greater use of charging orders to secure outstanding debts.

### 3. Overpaid Housing Benefit

#### 3.1 Headline Figures for period under review including costs

Uncollected debt b/f £m	Debt raised £m	Debt collected £m	Debt written off £m	Uncollected debt c/f £m
7.63	1.17	(1.37)	(0.13)	7.30

#### 3.2 Background and comparator information

##### Background information

The main cause of housing benefit overpayments is delays in recipients telling the Council of changes in their circumstances, resulting in too much benefit being paid. By its nature overpaid housing benefit is difficult to collect. However processes are in place to recover debt wherever possible.

Overall, housing benefit debt continues to reduce from £7.64m at 31 March 2024 to £7.30m at 30 September 2024.

##### Comparator information

##### Debt outstanding at:

- 30/09/2020 £13.74m
- 30/09/2021 £11.02m
- 30/09/2022 £9.45m
- 30/09/2023 £8.02m
- 30/09/2024 £7.30m

#### 3.3 Debt write-off

Reason for Write Off ↓	No.	Value £000
Unable to Trace	1	1
Deceased – No Assets	5	45
Insolvent / Bankrupt/ Liquidated	9	21
All recovery options exhausted / irrecoverable at reasonable expense, including adjustments for costs and write on	43	70
<b>Totals</b>	<b>58</b>	<b>137</b>

### 3.4 Volume/policy/statutory changes that have occurred during the period and their impact

#### Changes

There are no changes to report on overpaid housing benefit.

### 3.5 Summary of measures taken to recover debt

#### Debt recovery measures

Debt is collected by means of deduction from ongoing benefit payments if there is a current entitlement to housing benefit.

Legislation permits us to deduct overpayments from other state benefits. However, when people transfer to Universal Credit our ability to collect weakens as we are 19th on the Government's priority of creditors list.

If there is no current housing benefit entitlement, payment is requested from the customer in the first instance before an invoice is raised.

Where no benefits are in payment, but the debtor is in employment we seek to obtain a Direct Earnings Attachment.

The Council continues to work with those struggling to pay on a case-by-case basis, offering payment arrangements.

## 4. Housing Rent

### 4.1. **Headline Figures for period under review**

Uncollected debt b/f £m	Debt raised £m	Debt collected £m	Debt written off £m	Uncollected debt c/f £m
3.52	49.22	(48.49)	(0.02)	4.23

### 4.2 **Background and comparator information**

#### Background information

The Council currently collects rent from approximately 18,900 tenancies across the city. Approximately, 5,400 of our tenants (29%) are on full or partial housing benefit and 8,300 (44%) on Universal Credit (UC). The debt raised & collected includes the element paid by housing benefit.

#### Comparator information

Arrears have increased by £0.7m since March 2024, however the overall figures are in line with September 2023 figures. The mid-year fluctuation is possibly due to two rent free weeks falling in the second half of the financial year.

### 4.3. **Debt write-off**

Reason for Write Off ↓	No.	Value £000
Unable to Trace	0	0
Deceased – No Assets	0	0
Insolvent / Bankrupt/ Liquidated	0	0
All recovery options exhausted / irrecoverable at reasonable expense, including adjustments for costs and write on	64	20
<b>Totals</b>	<b>64</b>	<b>20</b>

#### 4.4. Volume/policy/statutory changes that have occurred during the period and their impact

##### Changes

It is now over 7 years since the implementation of UC, and the roll out of the full UC commenced at the beginning of 2024. Under the latest plans, it is anticipated the managed migration of the final group of legacy benefit claimants will be completed by 2028/29.

Tenants in receipt of Housing Benefit can have it paid directly into their rent account. However, under UC money is paid directly to the claimant rather than the Council. Vulnerable tenants and those with a history of rent arrears or homelessness may be able to have their rent paid directly to the Council, as landlord, by applying for an Alternative Payment Arrangement (APA).

#### 4.5 Summary of measures taken to recover debt

##### Debt recovery measures

The Income Management Team are working collaboratively with the Department for Work & Pensions (DWP) to minimise any impact of UC roll out. Tenants continue to be supported with income maximisation and claims for HB and UC, which can assist with rent payments. The team provide support to claim Discretionary Housing Payments (DHP), when available. So far this year they have distributed the £500k allocation of the Household Support Fund (HSF) to help secure tenants and those in temporary accommodation, who were in rent arrears and met the criteria.

In addition to the above, a further £500k HSF has been allocated and the team will continue to support tenants with tenancy sustainment with this funding.

We understand the pressures households are facing managing debt. Therefore we continue to encourage those who are struggling to pay to contact us as soon as possible. Rent Management Advisors are supporting vulnerable tenants to claim and maintain UC and other welfare benefit streams, including disability related benefits.

## 5. Parking Fines (Penalty Charge Notice)

### 5.1 Headline Figures for period under review

Uncollected debt b/f £m	Debt raised £m	Debt collected £m	Debt written off £m	Uncollected debt c/f £m
3.10	3.05	(1.97)	(0.59)	3.59

### 5.2 Background and comparator information

#### Background information

The Council issues penalty notices for both on-street and off-street parking charge evasion, as well as illegal parking. There are two nationally set rates based on the seriousness of the offence, details below.

- £25 or £35 if paid within 14 days.
- £50 or £70 if paid after 14 days.

When the penalty notices are written off, they are done so at the full rate plus any costs incurred.

#### Comparator information

The percentage of tickets issued during the year, paid at 30<sup>th</sup> September:

- 2023/2024 – 68%
- 2024/2025 – 66%

### 5.3. Debt write-off

Reason for Write Off ↓	No.	Value £000
Unable to Trace	2,036	221
Deceased – No Assets	8	1
Insolvent / Bankrupt/ Liquidated	62	6
All recovery options exhausted / irrecoverable at reasonable expense, including adjustments for costs and write on	2,157	365
<b>Totals</b>	<b>4,263</b>	<b>593</b>



#### 5.4 Volume/policy/statutory changes that have occurred during the period and their impact

##### Changes

The number of PCNs issued continues to increase in comparison with the same period in 2023/24. This is facilitated by the continued use of the new back-office system and the better handheld devices that are being used by all Civil Enforcement Officers (CEOs) on patrol.

Income generated by parking PCNs has also steadily increased as a result, but income also remains limited by changes across the city. This is especially the case around the city centre where the number of on-street parking places has been reduced.

The average number of CEOs (excluding seniors and supervisors) for this period is 58 compared with 52 for the same period last year, which allows for more PCNs to be issued, and corresponds to the increased level of income. The number of no-trace cases continues to affect the recovery of debt as vehicles can be registered without proof of identity being provided.

#### 5.5. Summary of measures taken to recover debt

##### Usual Debt recovery measures

- Reminder letters
- Legal action
- Enforcement action (bailiffs)

## 6. Moving Traffic Enforcement Fines

### 6.1 Headline Figures for period under review

Uncollected debt b/f £m	Debt raised £m	Debt collected £m	Debt written off £m	Uncollected debt c/f £m
1.01	0.95	(0.67)	(0.14)	1.15

### 6.2 Background and comparator information

#### Background information

The Council issues penalty charge notices (PCNs) to motorists for driving in Bus Lanes/Gates or Bus Stop Clearways (red routes), and for stopping in yellow box junctions.

These are levied at £70, discounted to £35 if paid within 21 days.

When the penalty notices are written off, they are done so at the full rate plus any costs incurred.

#### Comparator information

The percentage of tickets issued during the year, paid at 30<sup>th</sup> September:

- 2022/2023 – 70%
- 2023/2024 – 71%

### 6.3 Debt write-off

Reason for Write Off ↓	No.	Value £000
Unable to Trace	1,007	65
Deceased – No Assets	17	2
Insolvent / Bankrupt/ Liquidated	35	4
All recovery options exhausted / irrecoverable at reasonable expense, including adjustments for costs and write on	1,082	68
<b>Totals</b>	<b>2,141</b>	<b>139</b>

### 6.4 Volume/policy/statutory changes that have occurred during the period and their impact

### Changes

In the first half of 2024/25 four new bus lane cameras have been installed and have become operational: two at Abbey Park Road and one each at Melton Road and Anstey Lane. This could contribute to an increase of PCNs issued in 2024/25.

The Abbey Street camera has been operational since July 2024 and is a bus-only street, following the opening of the new St Margaret's bus station and completion of associated junction works.

Since acquiring the designation order under the Traffic Management Act 2004 legislation, part 6, camera enforcement of yellow-box junctions has been introduced on Abbey Street and Vaughan Way, from 27<sup>th</sup> May 2024.

Both locations currently remain under the six-month warning period and any vehicle stopping in a box junction for the first time is issued a warning PCN. Only one warning PCN is issued to a vehicle during the warning period and any repeat offenders are then issued a payable PCN. The warning period ends on 27<sup>th</sup> November 2024. From this date, any vehicle stopping in one of these box junctions will be issued a payable PCN.

## **6.5 Summary of measures taken to recover debt**

### Usual Debt recovery measures

- Reminder letters
- Legal action
- Enforcement action (bailiffs)

## 7. Other Income

### 7.1 **Headline Figures for period under review including costs\***

Uncollected debt b/f £m	Debt raised £m	Debt collected £m	Debt written off/back £m	Uncollected debt c/f £m
20.11	88.25	(72.73)	(0.54)	35.09

### 7.2 **Background and comparator information**

#### Background information

“Other Income” includes all income other than the sources described above. It covers a wide variety of income from various individuals and organisations. Examples include commercial property rent, adult social care costs relating to residential and non-residential care, and repairs and maintenance charges relating to Council property.

Unlike some other sources of debt, the total debt value can fluctuate based on the type and timing of income being collected. In particular, the debt at 30 September includes some large invoices raised in late September and consequently not paid by the end of the month.

#### Comparator information

Debt over 12 months old (aged debt) has once again increased in the past year as inflation continued to rise:

- 30/09/2019 £3.28m
- 30/09/2020 £4.08m
- 30/09/2021 £4.63m
- 30/09/2022 £4.68m
- 30/09/2023 £5.28m
- 30/09/2024 £6.64m

### 7.3 **Debt write-off**

<b>Reason for Write Off</b> ↓	<b>No.</b>	<b>Value £000</b>
Unable to Trace	60	23
Deceased – No Assets	408	171
Insolvent / Bankrupt/ Liquidated	206	228
All recovery options exhausted / irrecoverable at reasonable expense, including adjustments for costs and write on	593	118
<b>Totals</b>	<b>1,267</b>	<b>540</b>

#### 7.4 Volume/policy/statutory changes that have occurred during the period and their impact

##### Changes

Higher living costs and rising energy bills are expected to have had an impact on the recovery of outstanding debt. We continue to encourage anyone with outstanding debt who is struggling pay to contact us as soon as possible.

#### 7.5 Summary of measures taken to recover debt

##### Debt recovery measures

The debt recovery measures detailed below are our normal processes, but the Council continues to offer support where required for those suffering financial hardship.

Normally:

A first reminder is issued at 14 days when an invoice remains unpaid. Seven days later a second reminder is issued.

A letter before action, known as a letter of claim, follows if the case is suitable for enforcement in the county court. If the Council obtains a judgement or an order for recovery of an award and if payment is still not forthcoming, the next actions can include:

- Referral to an enforcement agent
- Third party debt order
- Attachment to earnings
- Charging Order

Cases not suitable for enforcement through county court procedures are referred to enforcement agents for collection. Debtors are encouraged to engage with our support offer.

**Summary of all Write Offs**

The table below provides detail on the reasons why debt is written off during the year.

<b>Income Type</b>	<b>Unable to trace £000</b>	<b>Deceased - no assets £000</b>	<b>Insolvent/ Bankrupt/ Liquidated £000</b>	<b>Irrecoverable at reasonable effort and expense/including adjustments for costs and write ons £000</b>	<b>Total Write offs at 30/09/2024 £000</b>
Business Rates (including Costs)	25	1	379	406	<b>811</b>
Council Tax (including Costs)	651	42	192	879	<b>1,764</b>
Housing Benefit Overpayments	1	45	21	70	<b>137</b>
Council House Rents	0	0	0	20	<b>20</b>
On and Off-Street Car Parking fines	221	1	6	365	<b>593</b>
Moving Traffic Enforcement	65	2	4	68	<b>139</b>
Other Income	23	171	228	118	<b>540</b>
<b>Totals</b>	<b>986</b>	<b>262</b>	<b>830</b>	<b>1,925</b>	<b>4,003</b>

## Appendix D

### Write Offs Over £5k for 2024/25

Income Type	No. of Write Offs	Value £000
Non Domestic Rates (including Costs)	44	687
Council Tax (including Costs)	31	217
Housing Benefit Overpayments	4	59
Council House Rents	0	0
On and Off-Street Car Parking fines	0	0
Bus Lane Enforcement	0	0
Other Income	22	378
<b>Totals</b>	<b>101</b>	<b>1,341</b>

Financial procedure rules require me to itemise any individual write-offs in excess of £100,000. There were 2 such write-offs in the period:

- £186,850 Rent & Service charges for the Muslim Community Resource Centre, written off following dissolution.
- £481,530 – Balance of loan, interest and fees owed by Norton Motorcycles (UK) Ltd. Norton Motorcycles (UK) Ltd loan from the Growing Places revolving loan fund originally approved by the LLEP board. The remaining balance of the loan and interest has been written off following administration.  
There is no impact on the Council's budget, as the Council was acting as the Accountable Body and the GPF loan fund was fully financed from the Government grant and subsequently from the recycling of loan repayments.