
Income Collection Outturn 2025/26

Overview Select Committee

Date of Meeting: 8th July 2026

Lead director: Amy Oliver, Director of Finance

Useful information

- Ward(s) affected: All
- Report author: Claire Gavagan, Assistant Director of Finance
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- Report version number: V1

1. Summary

This report details progress made in collecting debts raised by the Council during the year 2025-26, together with debts outstanding and brought forward from the previous year. It also sets out details of debts written off under delegated authority that have not been possible to collect at reasonable effort and expense.

This is a routine report made to members twice each year.

Income collection performance across most areas remains relatively stable, although the potential impact of wider cost-of-living pressures amid global economic uncertainty, including the ongoing conflict in the Middle East continues to be monitored. As yet, there is insufficient evidence to determine any impact on our income collection.

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 2025/26 the total amount raised from the areas covered in this report was £557m. Whilst some debt is difficult to collect, and some people find it difficult to pay, ultimately, we collect nearly all 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 2025/26

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: Claire Gavagan, Assistant Director of Finance

Dated: 08.05.26

5.2 Legal implications

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

Signed: Kevin Carter– Head of Law - Commercial, Property & Planning

Dated: 08 May 2026

5.3 Equalities implications

This report details progress made in collecting debts raised by the Council during the year 2025-26. 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 is 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: 6 May 2026

5.5 Climate Emergency implications

None

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 2025/26

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

Income Type	Debts brought forward @ 1/4/2025 £m	Debt raised £m	Collected £m	Written off £m	Debts outstanding @ 31/03/2026 £m
Business Rates (including Costs)	14.89	114.60	(111.84)	(3.18)	14.47
Council Tax (including Costs)	38.42	203.82	(195.22)	(2.48)	44.54
Housing Benefit Overpayments	6.68	2.29	(2.62)	(0.35)	6.00
Council House Rents	3.86	96.65	(96.24)	(0.14)	4.13
On and Off-Street Car Parking fines	3.98	7.12	(4.01)	(1.75)	5.34
Moving Traffic Enforcement	0.95	1.66	(1.18)	(0.31)	1.12
Other Income	29.90	131.04	(126.58)	(0.65)	33.71
Totals	98.68	557.18	(537.69)	(8.86)	109.32

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
14.89	114.60	(111.84)	(3.18)	14.47

1.2 Background and comparator information

Background Information

Business Rates are a national tax paid by just over 12,600 businesses in Leicester.

Comparator Information

The collection rate remains stable, as shown below for the last two years.

- Collection to 31st March 2025 – 95.36%
- Collection to 31st March 2026 – 95.38%

It should be noted that unpaid debt on 31st March continues to be collected in the following year. The average long term collection rate is 97.8%.

Unpaid debt on 31st March continues to be collected in the following year. To 31st March 2026, previous years arrears have reduced by £6.2m to £8.7m.

As previously reported, collection has been impacted by the receivership and subsequent liquidation of Highcross Shopping Centre Ltd in September 2025. This resulted in a total amount of debt written off for the year of £3.2m. A significant provision was already included in the 2024/25 outturn position for the arrears in relation to Highcross. This is a demonstration of how one business can impact on the performance of business rates collection.

Out of the benchmarking group of 10 authorities we ranked 6th in order of the highest in-year collection rate.

1.3 Debt write-off

Reason for Write Off ↓	No.	Value £000
Unable to Trace	50	67
Deceased – No Assets	1	1
Insolvent / Bankrupt/ Liquidated	500	3,020
All recovery options exhausted / irrecoverable at reasonable expense, including adjustments for costs and write on	464	88
Totals	1,015	3,176

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

Changes

From 1 April 2025 the discretionary retail, hospitality, and leisure business rates relief scheme allowed for 40% relief to eligible businesses, up to a limit of £110,000 per business. The relief previously was 75%. From April 2026, support to such businesses is mandatory through lower national multipliers (rate in the pound of rateable value)

From 1 April 2026 charges are based on the revaluation of the rateable value of all non-domestic properties. This will mean greater fluctuations in amounts payable between businesses. Furthermore, retail, hospitality and leisure businesses pay rates on a lower multiplier from 1 April 2026.

1.5 Summary of measures taken to recover debt

Debt recovery measures

Economic conditions continue to impact collection of business rates.

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.

Our collection processes are continuously reviewed to improve in-year and arrears collection. As part of this, we are issuing a SMS message to businesses prior to issuing summonses and focussing recovery action on rate payers with high levels of arrears with the help of external solicitors.

We have also been working with enforcement agent services, with a view to use improved methods of collection, whilst assisting those businesses facing difficulties by promoting eligibility for reliefs and extended payment arrangements.

For customers struggling to pay we offer a call back service 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
38.42	203.82	(195.22)	(2.48)	44.54

2.2 Background and comparator information

Background information

Council tax is a national tax, charged to over 145,600 properties in Leicester. The amount we collect includes sums charged by the fire authority and the police and crime commissioner.

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 31st March 2025 – 93.37%
- Collection to 31st March 2026 – 92.66%

It should be noted that unpaid debt on 31st March continues to be collected in the following year. The average long-term collection rate is 97.5%.

The increase in the amount due for collection has mainly arisen from the annual 5% increase in Council Tax, which has consequently increased the level of outstanding debt.

Whilst the general cost of living pressures remains, we continue to support residents through early engagement, flexible payment arrangements and discretionary reductions where possible. This helps to reduce further enforcement action.

It should be noted that unpaid debt on 31st March continues to be collected in the following year. To 31st March 2026, previous years arrears have reduced by £10.9m to £27.5m.

Within our benchmark group of 10 Authorities, we were 8th in order of the highest collection rate. This is due to the changes highlighted above.

2.3 Debt write-off

Reason for Write Off ↓	No.	Value £000
Unable to Trace	3,304	1,168
Deceased – No Assets	421	122
Insolvent / Bankrupt/ Liquidated	2,918	847
All recovery options exhausted / irrecoverable at reasonable expense, including adjustments for costs and write on	6,310	338
Totals	12,953	2,475

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

Changes

The changes to the working age council tax support scheme came into effect from 1st April 2025.

From 1st April 2025, the one-month 100% discount for empty unoccupied and unfurnished properties was removed. Also, dwellings that are occupied periodically (often referred to as second homes), became subject to a 100% premium.

However, regulations allow exceptions to these premiums if certain eligibility conditions are met.

These changes meant that the net collectable debt increased.

2.5 Summary of measures taken to recover debt

Debt recovery measures

As of 31st March 2026, council tax support has been awarded in respect of 22,321 claims, at a cost of £22.9m to the Council.

The council tax discretionary relief scheme also provides support to households experiencing extreme financial hardship. As of 31st March 2026, just over £0.8m 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.

For next year, the Government will be introducing mandatory 12 monthly instalments for new payers and all payers from 1 April 2028, instead of the current 10 months – although the customer can request 12 months at present. This means the default instalments will be 12 months instead of 10. Furthermore, the time before a person loses the right to pay by instalments will be extended to at least 63 days after the first missed payment, meaning enforcement will not begin until at least three payments have been missed.

Understanding the struggles households 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.

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
6.68	2.29	(2.62)	(0.35)	6.00

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 £6.68m at 31/03/2025 to £6.0m at 31/03/2026.

This can be attributed to more claimants now moving onto Universal Credit and the Council achieving greater processing efficiencies, which enables increased officer time on quality assurance.

Comparator information

Debt outstanding at:

- 31/03/2020 £13.74m
- 31/03/2021 £11.02m
- 31/03/2022 £9.45m
- 31/03/2023 £8.66m
- 31/03/2024 £7.64m
- 31/03/2025 £6.68m
- 31/03/2026 £6.0m

3.3 Debt write-off

Reason for Write Off ↓	No.	Value £000
Unable to Trace	7	8
Deceased – No Assets	12	20
Insolvent / Bankrupt/ Liquidated	52	125
All recovery options exhausted / irrecoverable at reasonable expense, including adjustments for costs and write on	437	194
Totals	508	347

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

Changes

From April 2025 the maximum deduction from Universal Credit from overpayments, which can include Housing Benefit, reduced from 25% to 15%. This has slowed recovery from attachment to benefits and will continue to impact recovery of HB OP Housing Benefit Overpayment over time.

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 priority of creditors list and a maximum of 3 deductions are allowed at one time.

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
3.86	96.65	(96.24)	(0.14)	4.13

4.2 Background and comparator information

Background information

The authority currently collects rent from approximately 18,500 tenancies across the City. Approximately, 3,100 of our tenants (16%) are on full or partial Housing Benefit and 10,500 (56%) on Universal Credit. The debt raised & collected includes the element paid by Housing Benefit.

Comparator information

Rent arrears have increased £0.3m since March 2025. However, this represents a small proportion (0.3%) of the total debt raised for the year. The income collection team is facing significant challenges such as changes in benefits eligibility and inflationary pressures affecting household budgets. Taking this into account the Council continues to perform well in overall rent collection.

Rent arrears for former tenants for previous years are included in the debt bought forward.

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	173	139
Totals	173	139

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

Changes

It is now over 9 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).

The continuing expectation is that tenants should be paying their rent and abiding by all terms of their tenancy agreement to the best of their ability. Various support is available to assist tenants to pay their rent as normal.

4.5 Summary of measures taken to recover debt

Debt recovery measures

The Income Management Team are working 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 tenants and this year so far, have distributed £1.1m 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.

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
3.98	7.12	(4.01)	(1.75)	5.34

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 31st March:

- 2024/2025 – 67%
- 2025/2026 – 65%

5.3. Debt write-off

Reason for Write Off ↓	No.	Value £000
Unable to Trace	13,071	988
Deceased – No Assets	61	6
Insolvent / Bankrupt/ Liquidated	87	9
All recovery options exhausted / irrecoverable at reasonable expense, including adjustments for costs and write on	7,138	750
Totals	20,357	1,753

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

Changes

Since the roll-out of new dropped-kerb enforcement restrictions and the launch of the Stoneygate and Woodgate residential zones, PCN issuance has climbed.

The Parking Enforcement team issued approximately 136,000 notices in 25/26, up from 121,000 the previous year. This volume was managed by a frontline staff of 59 Civil Enforcement Officers. However, debt recovery remains challenged by "no-trace" cases, where vehicles are registered without verified identification.

5.5. Summary of measures taken to recover debt

Usual Debt recovery measures

- Reminder letters
- Legal action
- Enforcement action (bailiffs)
- Staff training and general discussions and improvements

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
0.95	1.66	(1.18)	(0.31)	1.12

6.2 Background and comparator information

Background information

The Council issues penalty charge notices to motorists for driving in Bus Lanes/Gates or stopping at a Bus Stop Clearways (red routes) and Moving Traffic Offences for stopping in a box junction and school streets.

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 31st March:

- 24/25 - 72%
- 25/26 - 68%

6.3 Debt write-off

Reason for Write Off ↓	No.	Value £000
Unable to Trace	2,358	120
Deceased – No Assets	12	1
Insolvent / Bankrupt/ Liquidated	37	4
All recovery options exhausted / irrecoverable at reasonable expense, including adjustments for costs and write on	1,705	183
Totals	4,112	308

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

Changes

In May 2025 and January 2026, we expanded our ANPR network on Evington Road with two new cameras to reduce congestion and improve bus reliability.

For reference, our new CCTV camera car went live on 1st April 2026 (financial year 26/27). It is now patrolling city-wide to enforce restrictions such as Red Routes on London Road, Abbey Lane, St Nicholas place and Highcross Street, school keep-clear zones, and bus stops.

While we expect an increase in PCNs, the primary goal of the camera car is to act as a deterrent and educate drivers on keeping our roads safe and clear.

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
29.90	131.04	(126.58)	(0.65)	33.71

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 as at 31 March includes invoices totalling £10m raised in March which had no realistic opportunity for recovery within the financial year. Therefore, when reviewing this type of debt, we continue to focus on aged debt as the main measure of performance rather than value.

Comparator information

Debt over 12 months old (aged debt) has increased in the past year:

- 31/03/2020 £3.48m
- 31/03/2021 £4.33m
- 31/03/2022 £4.48m
- 31/03/2023 £5.25m
- 31/03/2024 £5.05m
- 31/03/2025 £7.43m
- 31/03/2026 £11.15m

Aged debt has increased to £11.15m at 31 March 2026. Approximately half relates to Adult Social Care debt, where charges are secured against assets while individuals remain in care. The remaining increase reflects the progression of older, more complex cases through the recovery process, with a greater number of accounts reaching the stage where legal action is appropriate.

Whilst this has increased the reported aged debt balance, it also demonstrates that these cases are being actively managed and progressed through the appropriate recovery routes.

7.3 Debt write-off

Reason for Write Off ↓	No.	Value £000
Unable to Trace	106	40
Deceased – No Assets	789	293
Insolvent / Bankrupt/ Liquidated	370	57
All recovery options exhausted / irrecoverable at reasonable expense, including adjustments for costs and write on	2,169	256
Totals	3,434	646

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

During the year, there have been no significant statutory changes directly impacting recovery processes within this income stream. However, the operating environment continues to be shaped by ongoing cost of living pressures, which have increased the complexity and duration of some recovery cases.

In response, we have strengthened our recovery approach through:

- Increased use of targeted interventions for higher-risk or higher-value debt
- Greater alignment between internal teams and Legal Services for complex cases
- Introduction of external support to improve the timeliness and consistency of correspondence and follow-up actions

These changes are designed to ensure that recovery activity remains both effective and proportionate, balancing firm enforcement with appropriate support.

7.5 Summary of measures taken to recover debt

Debt recovery measures

We continue to apply a structured and consistent approach to debt recovery, while ensuring appropriate support is available for those experiencing financial hardship.

Process:

If an invoice remains unpaid after 14 days, we issue a first reminder, followed by a second after seven days. From there, we tailor our recovery approach to the nature of the debt, recognising that, for example, the sensitivities of Social Care debt require a different response to the more commercial focus applied to business debts. This targeted approach ensures we balance firm recovery with fairness and support for those in genuine hardship.

Where a case is suitable for county court enforcement, we issue a Letter of Claim. If payment is still not made after a judgment or recovery order, we may:

- Refer the case to enforcement agents
- Apply for a third-party debt order
- Arrange an attachment to earnings
- Seek a charging order

Cases not suitable for court action are referred directly to enforcement agents, with debtors encouraged to engage early with our support offers to avoid escalation.. Where appropriate, and depending on the circumstances, more complex or high-value debts are referred to Legal Services for further action to secure recovery.

Over the past year, we have strengthened our approach through earlier intervention, closer working between services (particularly ASC) and the introduction of external support to improve the timeliness and consistency of recovery activity. This ensures we are focusing resource where it has the greatest impact, particularly on older and more complex cases.

Summary of all Write Offs

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

Income Type	Unable to trace* £000	Deceased - no assets £000	Insolvent/ Bankrupt/ Liquidated £000	Irrecoverable at reasonable effort and expense £000	Total Write offs at 31/03/2026 £000	Total Write offs at 31/03/2025 £000**
Business Rates (including Costs)	67	1	3,020	88	3,176	2,149
Council Tax (including Costs)	1,168	122	847	338	2,475	3,275
Housing Benefit Overpayments	8	20	125	194	347	341
Council House Rents	0	0	0	139	139	56
On and Off-Street Car Parking fines	988	6	9	750	1,753	1,282
Moving Traffic Enforcement	120	1	4	183	308	493
Other Income	40	293	57	256	646	1,182
Totals	2,391	443	4,062	1,948	8,844	8,778

* In practice, a debtor's whereabouts become unknown when contact details are no longer valid and all standard tracing steps fail to identify a current address or point of contact, typically due to relocation without notification or data falsely provided.

** For comparison purposes total write offs for the last financial year (2024/25) have been included.

Appendix D

Write Offs Over £5k for 2025/26

Income Type	No. of Write Offs	Value £000
Business Rates (including Costs)	46	3,840
Council Tax (including Costs)	53	680
Housing Benefit Overpayments	5	42
Council House Rents	5	29
On and Off-Street Car Parking fines	0	0
Bus Lane Enforcement	0	0
Other Income	28	359
Totals	137	4,950

- The value of Business Rates write-offs over £5k exceeds the total amount ultimately written off because these figures represent amounts approved for write-off. However, recovery action on these debts continues where appropriate, meaning the actual amount written off is lower. In addition, subsequent write-ons have further reduced the net value of write-offs.

Financial procedure rules require me to itemise any individual write-offs in excess of £100,000:

- £2,824,514.43 of Non Domestic (business) Rates owed by Highcross Shopping Centre Ltd and written off following their liquidation.