

## Appendix C - Debtors

1. Total general CBC sales debtors for December amounted to £10.0M (£11.0M in November). Of this £3.6M is less than 30 days old. Debt over 60 days is £5.9M (60%). November was £6.1M, 56%.

Of the Over 60 days - £4.8M is actively being chased. £0.4M have instalment arrangements in place. £0.3M is being dealt with through legal channels. A further £1.5M is in respect of house Sales.

DIRECTORATE	1 to 14 Days		15 to 30 Days		31 to 60 Days		61 to 90 Days		91 to 365 days		1 year and		Total Debt		Over 61		MoM
	£k	%	£k	%	£k	%	£k	%	£k	%	£k	%	£k	%	£k	%	
Social Care Health & Housing	303	8%	770	19%	96	2%	386	10%	1,247	31%	1,218	30%	4,020	100%	2,851	71%	156
Children's Services	39	10%	125	32%	1	0%	40	10%	179	46%	9	2%	393	100%	228	58%	-162
Community Services	124	12%	301	29%	67	6%	59	6%	98	9%	399	38%	1,048	100%	556	53%	-88
Regeneration	80	2%	1,245	37%	231	7%	278	8%	1,269	37%	289	9%	3,392	100%	1,836	54%	-90
I.C.S	40	4%	549	49%	65	6%	10	1%	293	26%	160	14%	1,117	100%	463	41%	-4
Finance	3	2%	3	2%	13	10%	9	7%	46	37%	50	40%	124	100%	105	85%	3
Public Health	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0		0
Unallocated & Non Directorate	-10	10%	-4	4%	0	0%	-2	2%	-66	63%	-23	22%	-105	100%	-91	87%	-3
<b>GRAND TOTAL</b>	<b>579</b>	<b>6%</b>	<b>2,989</b>	<b>30%</b>	<b>473</b>	<b>5%</b>	<b>780</b>	<b>8%</b>	<b>3,066</b>	<b>31%</b>	<b>2,102</b>	<b>21%</b>	<b>9,989</b>	<b>100%</b>	<b>5,948</b>	<b>60%</b>	<b>-188</b>
<b>PREVIOUS MONTH</b>	<b>2,782</b>		<b>1,108</b>		<b>1,018</b>		<b>802</b>		<b>3,250</b>		<b>2,084</b>		<b>11,044</b>		<b>6,136</b>	<b>56%</b>	

2. The largest items of note within the total debt are:

- SCHH debt at the end of December was £4.0M of which £0.2M is HRA related (reported separately in the HRA report). Of the £3.8M General Fund debt, £2.0M is Health Service debt. Of the remaining general debt of £1.8M, £1.2M (68%) is more than 60 days old. Of this, all is under active management (with solicitors, payable by instalments etc) with none under query or scheduled to be written off.
- Health Service debt at the end of December was £2.0M (£2.1m for November) of which £1.5M or 74% is more than 60 days old. All debts are under active management. A schedule of all outstanding debts is under regular discussion with the Bedfordshire Clinical Commissioning Group (BCCG).
- Total debt for Children's Services is £393K of which £228K is debt over 61 days and is being actively pursued.
- Community Services total debt is £1.05M. Approximately 53% of the debt is less than 3 months old. All debt recovery is in accordance with Council policy.
- Regeneration total debt is £3.39M. About 64% of debt is over 61 days. All debt recovery is in accordance with Council policy.
- Overall Corporate debt (ICS & Finance) is £1.24M. Of this there is £568K is over 61 days old. All debt is under active management.
- Public Health debt is a nil balance this month.

## Bad Debts Written Off.

Quarterly write offs to Bad Debt Codes:

### SUMMARY Q3 Oct – Dec 2015

WRITE OFF	NUMBER	VALUE	
£0 - £5,000	38	£ 22,610.06	
£5,000 - £10,000	1	-£ 8,259.90	Correction of Q2
£10,000 - £50,000	3	£ 76,660.79	
>£50,000	1	£ -	
<b>TOTAL</b>	<b>42</b>	<b>£91,010.95</b>	

(of which legacy  
£20,946.03)

A Single S106 debt with a value of £150,076.15 was written off, this was following a court case in which we lost.

S106 planning permission variation was received that was initially refused, the client then appealed and whilst the developer was initially ordered to pay £100K by the courts the appeal was then dismissed and the funds were passed to CBC.

A further variation S106 was received which was also refused and this also went to appeal, the courts ruled in favour of the client and then ordered CBC to repay the £100K initially paid in the first instance, leaving the total invoice of £150K outstanding to be written off.

Associated legal costs were also incurred totalling £3876.60 broken down as follows:

Court fees £1,080  
Solicitors £621  
Barrister £2,175

In addition, an invoice from 2011 of £42,426.86 also written off to the service area for S106.

The two S106 debts written off do not impact the general fund expenditure as they are written off a balance sheet items (receipts in advance that will no longer be received).