



Hinckley & Bosworth Borough Council

Forward timetable of consultation and decision making

Finance & Performance Scrutiny 15 September 2025

Wards affected All Wards

Sundry Debts – Q4 2024/2025

Report of Head of Finance (Section 151 Officer)

1. Purpose of report

1.1 To inform members of the position on sundry debts as at 31 March 2025.

2. Recommendation

2.1 That the committee note the current aged debt position for sundry debts.

3. Background to the report

3.1 As of 31 March 2025, the overall sundry debt was £2,075,257. The current balance can be broken down by age as follows:

Table 1	
Description	
Credits, Refunds and Payments	-£193,421
Not Yet Due	£978,759
< 30 Days	£182,619
30 - 59 Days	£51,862
60 - 89 Days	£11,557
90 - 119 Days	£28,446
> 120 Days	£1,015,435
Total Debt	£2,075,257

- 3.2 The Council has a KPI for debt over 90 days old as a percentage of aged debt, not exceeding 25%. The performance for the end of March 2025 was 21.47%, this is after amendment for items that are known to be covered by agreement, council policy, are in dispute or are to be written off. The total number of invoices over 90 days is 1,325 with an average value of £787.83. This has decreased from 1,569 since the last quarter.

Table 2	£	Description
Total debt	2,075,257	
	-344,719	Homelessness
	-391,320	Instalment Plans
	-109,570	In Dispute
	1,229,647	(A)
Over 90 days	1,043,881	
	-310,615	Homelessness
	-359,655	Instalment Plans
	-109,570	In Dispute
	264,040	(B)
Performance	21.47%	Over 90 days/Total debt (amended) B/A
Target	25%	

- 3.3 In order to ensure that the Council adopts a prudent approach to accounting for debt that might not be due, a “provision for doubtful debts” is made against the year-end balance. The value of this provision is £131,000 based on the review as part of the closedown procedure.
- 3.4 The split of the current debt position over 90 days by type of debt is detailed below. Homelessness bonds, continue to be a large figure. However, only cash received is accounted for income at year end. The element relating to other Local Authorities primary relate to charges for shared services.
- 3.5 Action is being taken to recover the debts where possible. Whilst efforts are made to recover these amounts through ongoing contact with tenants by housing and revenues and benefits officers, legal action is not generally taken in these cases. This is on the basis that it is unlikely that the debtor will also be able to pay the additional charges levied and to uphold the “sentiment” of the Council’s Anti-Poverty Strategy.
- 3.6 The table below gives the breakdown of debt over 90 days as at the March 2025.

Table 3: Sum of Total Outstanding over 90 days	Q1	Q2	Q3	Q4	Q3 to Q4	%
	£	£	£	£	£	
Building Control	16,780	16,780	16,780	16,780	0	0
Environmental Health	201	301	401	548	147	36.64
Estates	313,623	271,440	325,295	262,935	-62,360	-19.17
Green Spaces	2,853	2,818	2,361	2,203	-158	-6.70
Grounds Maintenance	1,034	1,034	1,034	1,034	0	0
Homelessness	367,394	388,002	429,108	311,015	-118,092	-27.52
Housing	277,245	275,334	279,333	278,930	-404	-0.14
Refuse/ Recycling	22,216	19,094	4,014	2,447	-1,567	-39.04
Other LA	143,651	44,070	42,184	43,359	1,174	2.78
Licensing	4,050	3,220	3,400	4,235	835	24.56
Pest Control	0	0	0	0	0	0
Planning	45,891	45,891	40,891	35,891	-5,000	-12.23
Housing Repairs	62,825	64,189	64,786	64,570	-216	-0.33
Finance	11,337	11,613	11,613	11,337	-276	-2.38
Atkins Building	6,257	21,828	14,533	7,211	-7,323	-50.38
Street Scene	1,521	16,627	1,022	751	-271	-26.48
Communications	0	0	0	0	0	0
Cultural Services	0	0	2,000	0	-2,000	-100
Legal	0	0	0	635	635	0
HR	636	0	0	0	0	0
Total	1,277,514	1,182,242	1,238,755	1,043,881	-194,875	-15.73

3.7 Members have requested further detail on the aged profile of debts. This is provided in the table below. There is a provision of £131,000 which is enough to cover the debts between 2005/06 to 2019/20 items highlighted are covered by a provision.

Table 4: Year	Estates	Homeless	Housing	Other LA	Other Debtors	Total
2005.06	£0.00	£0.00	£50.00	£0.00	£0.00	£50.00
2006.07	£0.00	£0.00	£50.00	£0.00	£0.00	£50.00
2007.08	£0.00	£0.00	£33.36	£0.00	£0.00	£33.36
2008.09	£0.00	£0.00	-£29.61	£0.00	£0.00	-£29.61
2009.10	£0.00	£0.00	-£51.23	£0.00	£0.00	-£51.23
2010.11	£0.00	£427.50	-£13.98	£0.00	-£0.00	£413.52
2011.12	£0.00	£355.00	£59.55	£0.00	-£10.00	£404.55
2012.13	£897.00	£648.71	£950.79	£0.00	£0.00	£2,496.50
2013.14	£421.44	£175.00	£2,338.94	£0.00	£360.00	£3,295.38
2014.15	£0.00	£0.00	£2,736.47	£0.00	£0.00	£2,736.47
2015.16	£7,853.58	£170.00	£2,887.63	£0.00	£837.71	£11,748.92

Table 4: Year	Estates	Homeless	Housing	Other LA	Other Debtors	Total
2016.17	£8,981.40	£0.00	£3,482.58	£0.00	£7,301.92	£19,765.90
2017.18	£3,006.81	£0.00	£10,340.65	£0.00	£6,224.07	£19,571.53
2018.19	£7,702.59	£1,666.00	£9,807.37	-£216.18	£14,209.53	£33,169.31
2019.20	£10,731.18	£12,612.03	£5,406.82	£4,068.90	£4,881.30	£37,700.23
2020.21	£23,107.06	£33,198.81	£13,429.49	£0.00	£14,320.90	£84,056.26
2021.22	£4,579.46	£65,667.41	£108,300.74	£708.79	£14,961.97	£194,218.37
2022.23	£5,978.37	£57,871.68	£23,806.09	-£338.00	£19,249.84	£106,567.98
2023.24	£124,796.25	£48,997.09	£83,216.93	£36,084.22	£51,039.17	£344,133.66
2024.25	£153,279.48	£122,930.10	£34,460.18	£491,328.06	£257,577.50	£1,059,575.32
2025.26	£49,372.65	£0.00	£24,893.23	£0.00	£266,716.88	£340,982.76
Total	£400,707.27	£344,719.33	£326,156.00	£531,635.79	£657,670.79	£2,260,889.18

4. Exemptions in accordance with the Access to Information procedure rules

4.1 Report is taken in an open session.

5. Financial implications [IB]

5.1 Contained within the body of the report.

6. Legal implications [ST]

6.1 The legal implications are contained within the report.

7. Corporate Plan implications

7.1 Sundry Debts contributes to delivery of all Corporate Plan objectives.

8. Consultation

8.1 None

9. Risk implications

9.1 It is the council's policy to proactively identify and manage significant risks which may prevent delivery of business objectives.

9.2 It is not possible to eliminate or manage all risks all of the time and risks will remain which have not been identified. However, it is the officer's opinion based on the information available, that the significant risks associated with this decision / project have been identified, assessed and that controls are in place to manage them effectively.

9.3 The following significant risks associated with this report / decisions were identified from this assessment:

Management of significant (Net Red) risks		
Risk description	Mitigating actions	Owner
Failure to recover debt owed to the Council	Robust recovery methods and monitoring.	A Wilson

10. Knowing your community – equality and rural implications

- 10.1 Any future reviews of the Debt Recovery Strategy will be impact assessed to understand any impacts on our community (i.e., ability for those on lower incomes to pay).

11. Climate implications

- 11.1 Climate implications are considered by services, therefore where applicable will be reflected when individual debts are raised.

12. Corporate implications

- 12.1 By submitting this report, the report author has taken the following into account:

- Community safety implications
- Environmental implications
- ICT implications
- Asset management implications
- Procurement implications
- Human resources implications
- Planning implications
- Data protection implications
- Voluntary sector

Background papers:

Contact Officer: Ashley Wilson, Head of Finance, Ext 5609
Executive Member: Councillor K. Lynch