

Members are requested to NOTE this report and consider the recommendation to write off a total of £375.00.

Legal Requirements

In accordance with the Accountability and Governance Practitioners Guide (March 2021) at: 5.47 - irrecoverable debts should be written off after full consideration of the possibilities for, and the likely costs of, pursuing the debt. Uncollectable amounts, including bad debts should only be written off with the approval of members, or under delegated authority of the RFO.

Financial Regulations

9.9.4. Any sums found to be irrecoverable and any bad debts shall be reported to the Council and shall be written off in the year

Background to Request

Cemetery Cheques

There were 25 uncashed Cemetery cheques found in the office dating from 2017 to 2020 totalling £4,605.00

Company Cheques

The Council has contacted various Funeral Directors and Memorial Masons and have received payments of £2,365.00, discussions continue with the other companies.

Individual Cheques

There were five cheques from individuals for pre purchase of plots and memorials

- a. Contacted, no longer wish to pursue the purchase of a plot
- b. Contacted, still would like to purchase a plot – sent payment by bank payment
- c. Executors cheque **£125.00 dated 13.2.2017**
- d. Non resident cheque for memorial **£125.00 dated 11.11.2017**
- e. Non resident cheque for memorial dated **£125.00 dated 24.1.2017**

Recommendation

Members are requested to consider the write off of the three cheques in bold above totalling £375.00

For the following reasons:

The executors bank account will have been closed. The two remaining cheques are from people living out of area. It has been 5 years since the cheques were written, they may no longer be in a position to pay and may no longer live at the addresses on file.