

Appendix 1-Summary of Miscellaneous Income Write Off by Category and Year

Year In Which The Debt Occurred	Category – Unreasonable	No. of Cases	Category - Prescribed	No. of Cases	Category - Deceased	No. of Cases
2009/10			£7,177.78	1		
2013/14	£15,689.18	3			£8,659.45	1
2015/16			£10,337.79	2		
2018/19	£13,802.32	2				
Totals	£29,491.50	5	£17,515.57	3	£8,659.45	1

Total Value of Write Off	£55,666.52
Total Number of Cases	9

Note**Unreasonable:**

Where based on the individual circumstances of the debt/debtor, in these cases we may consider to write off the debt as unreasonable to recover. Should new or additional information regarding the recoverability of a debt be provided or received, the write off may be reversed and the debt pursued.

Deceased:

When someone dies who owes debt we contact the executor of the estate and check records to determine whether any estate exists against which a claim could be made.

Prescribed:

This is the legal terminology under the Prescription & Limitations (Scotland) Act 1973. This means a debt cannot be enforced after 5 years from the date it became due. The period applies in the absence of a relevant claim e.g. a court decree or summary warrant. Where a relevant claim has been made, statute advises that all debts cannot be legally collected after 20 years of the last payment or acknowledgment of the debt and a debt becomes prescribed at that point.