



## Committee Report Checklist

**Please submit the completed checklists with your report. If final draft report does not include all the information/sign offs required, your item will be delayed until the next meeting cycle.**

### **Stage 1**

#### **Report checklist – responsibility of report owner**

ITEM	Yes / No	Date
Councillor engagement / input from Chair prior to briefing	N/A	
Commissioner engagement (if report focused on issues of concern to Commissioners such as Finance, Assets etc)		
Relevant Group Head review	Y	
MAT+ review (to have been circulated <b>at least 5 working days before Stage 2</b> )		<b>20.11.25</b>
This item is on the Forward Plan for the relevant committee	Y	
	Reviewed by	
Risk comments		
Legal comments	LH	<b>21/08/25</b>
HR comments (if applicable)		

**For reports with material financial or legal implications the author should engage with the respective teams at the outset and receive input to their reports prior to asking for MO or s151 comments.**

**Do not forward to stage 2 unless all the above have been completed.**

### **Stage 2**

#### **Report checklist – responsibility of report owner**

ITEM	Completed by	Date
Monitoring Officer commentary – at least <b>5 working days before MAT</b>	J Clare as DMO	<b>26/11/25</b>
S151 Officer commentary – at least <b>5 working days before MAT</b>	T.Collier	<b>20/11/25</b>
Confirm final report cleared by MAT		



# Corporate Policy and Resources Committee

Date of meeting Monday 19 January 2025

<b>Title</b>	<i>Write-off report</i>
<b>Purpose of the report</b>	To make a Decision
<b>Report Author</b>	Sandy Muirhead Group Head Commissioning and Transformation Terry Collier Deputy Chief Executive and Section 151 Officer
<b>Ward(s) Affected</b>	All Wards Staines
<b>Exempt</b>	No
<b>Exemption Reason</b>	N/A
<b>Corporate Priority</b>	Community Services
<b>Recommendations</b>	<b>Committee is asked to:</b> Approve the Sundry Debt write-off set out amounting to £10,913.44 in total which relates to irrecoverable relating to a) hire costs for Staines community centre (£3,763.44) and b) a homelessness prevention loan (£7,150)
<b>Reason for Recommendation</b>	To meet the requirements of the Council's Financial Regulations and best practice by CIPFA we need to formally write-off the debts over £3000

## 1. Executive summary of the report

What is the situation	Why we want to do something
<ul style="list-style-type: none"><li>From time to time there can be a few sundry debts which are irrecoverable despite best efforts to recover them. Currently, two such debts above officers' delegated levels have been identified.</li></ul>	<ul style="list-style-type: none"><li>To meet the requirements of the Council's Financial Regulations and best practice by the Chartered Institute of Public Finance and Accountancy (CIPFA) we need to formally write-off debts that are irrecoverable.</li></ul>
This is what we want to do about it	These are the next steps
<ul style="list-style-type: none"><li>To formally write-off the debts as required.</li></ul>	<ul style="list-style-type: none"><li>To write-off these debts but continue with our recovery procedures to</li></ul>

	minimise ultimate write-offs as far as possible
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## **2. Key issues**

- 2.1 Recovery and write-off procedures for non-payment are set out in the Council's Financial Regulations. The write-off requests included in this report are for an amount above the delegated limit contained in the Council's Financial Regulations.
- 2.2 The Council has clear recovery and write-off procedures for non-payment as outlined in the Corporate Debt Policy and financial regulations but in certain cases; despite pursuing the debt, it becomes irrecoverable for various reasons. Appendix A provides details of the two cases being requested for write off.
- 2.3 In first case being requested for write-off within this report a church group, who booked Staines community centre back in 2018, never paid the hire charge despite chasing at the time. No matter how much the debt has been chased in the past, the church organiser has have always given the "run around" and never paid. At the time the group were stopped from any further bookings until payment was made, which never happened, so they never went back to the centre after 2018. As they didn't make payment for a number of invoices (see Appendix A), the church group have left a debt of £3763.44 on the account. As it is bordering on the 7 years where we can no longer collect, it is appropriate to write-off the debt.
- 2.4 The second case relates to a payment to Mr D who was provided with a Homeless Prevention Loan as he was due to be repossessed for mortgage arrears. A loan of £7,500 was granted in 2022 and an agreement made that Mr D would pay the loan back at the rate of £50 per month (£350 was paid). Then Mr D moved address and left no forwarding address. Therefore, tracing was undertaken by the bailiffs. As a result of finding an address and action from the enforcement agents in early September 2025 it was found that Mr D is now 72 years old, and has very poor health, plus he does not have the income to pay the debt. Therefore, the service has requested the debt of £7,150 is written off.
- 2.5 Since the updating of the Corporate Debt Policy in March 2025 the Recovery Team for sundry debts has been strengthened and they are working with services to both clear any aged debt and put in place processes which minimise future debt build up and are ensuring any service debt is managed in a timely manner. This latest debt write-off is the result of the work with individual services to clear down debt and ensure procedures are in place to minimise any future debt build up residing in services.

## **3. Options appraisal and proposal**

- 3.1 No further action can be taken to recover these debts, and it is good accounting practice in such cases to write them off and as such, no other options are available. It is therefore proposed that the debt amount of £10,913.44 is written off.

#### **4. Risk implications**

- 4.1 As we are reaching the 7-year deadline for debt recovery in the case of the church group the debt is irrecoverable, so there are no longer any direct risks to this write-off.
- 4.2 For the case relating to the Homelessness prevention loan such situations are carefully assessed to ensure the loan can be repaid but there is always a risk of default.
- 4.3 However, through the work of the corporate debt recovery team with individual services the Council is mitigating the risks of time dependent write-offs in the future. Also, in working with services we are ensuring procedures are in place to prevent build-up of debt and to deal with any recovery in a timely manner while there is the opportunity to recover that debt. This includes potential court procedures.

#### **5. Financial implications**

- 5.1 The proposed write-off is covered by the sundry bad debt provision of £1,187,602.70 made in accordance with the CIPFA accounting code of practice
- 5.2 The debt incurred is broken down per invoice in the table below with the total proposed write-off being £10,913.44
- 5.3 A balance needs to be achieved between not incurring expenditure chasing debts which are not going to be recovered and ensuring that the Council is seen to be robustly pursuing debtors. The Council has a Corporate Debt Policy and process in place as approved at Corporate Policy and Resources Committee on 24 March 2025.

#### **6. Legal comments**

- 6.1 No legal implications arising directly from this report.

### **Corporate implications**

#### **7. S151 Officer comments**

- 7.1 The S151 Officer to confirm that all financial implications have been taken into account and as has been commented can be covered by the existing bad debt provision.

#### **8. Monitoring Officer comments**

- 8.1 The Deputy Monitoring Officer confirms that the relevant legal implications have been taken into account.

#### **9. Procurement comments**

There are no procurement requirements in this report

## **10. Equality and Diversity**

10.1 In seeking to recover debt we need to ensure we have an equitable approach to all, and this is ensured through our recovery policy Equality and Diversity provisions.

## **11. Sustainability/Climate Change Implications**

11.1 Ensuring we maximise wherever possible debt assists our financial sustainability which contributes to the Council also achieving its social and environmental goals

## **12. Other considerations**

12.1 In recovering debt procedures, the Council always takes account of personal circumstances where appropriate including, if necessary, payment plans.

## **13. Timetable for implementation**

13.1 The agreed write-off should be actioned as soon as practicable.

## **14. Contact**

14.1 Sandy Muirhead Group Head Commissioning and Transformation

Terry Collier Deputy Chief Executive and Section 151 Officer

***Please submit any material questions to the Committee Chair and Officer Contact by two days in advance of the meeting.***

**Background papers:** There are none.

## **Appendices Appendix A Write off Debts**

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