

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		
Relevant Group Head review	Yes	
MAT+ review (to have been circulated at least 5 working days before Stage 2)	Yes	12/3/26
This item is on the Forward Plan for the relevant committee	Yes	
	Reviewed by	
Finance comments (circulate to Finance)		
Risk comments (circulate to Lee O’Neil)	Lee O’Neil	31.3.26
Legal comments (circulate to Legal team)	Linda Heron	13.3.26
HR comments (if applicable)	N/A	

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 rec’d
Monitoring Officer commentary – at least 5 working days before MAT	Linda Heron	13.3.26
S151 Officer commentary – at least 5 working days before MAT	Terry Collier	10.3.26
Commissioner engagement	P robinson	8.4.26
	Delete as applicable:	No issues Comments in S. 7
Confirm final report cleared by MAT		7.4.26

Corporate Policy and Resource Committee

20 April 2026

Title	Write-off report -Temporary Accommodation
Purpose of the report	To make a decision
Report Author	Sandy Muirhead Group Head Commissioning and Transformation Terry Collier Deputy Chief Executive and Section 151 Officer
Ward(s) Affected	All Wards
Exempt	Report – No Appendix A - Yes
Exemption Reason	Appendix A contains exempt information within the meaning of Part 1 of Schedule 12A to the Local Government Act 1972, as amended by the Local Government (Access to Information) Act 1985 and by the Local Government (Access to Information) (Variation) Order 2006 Paragraph 2 – Information which is likely to reveal the identity of an individual, and in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.
Corporate Priority	Community Services
Recommendations	Committee is asked to: Approve the Sundry Debt write-off of £50,695 which relates to irrecoverable debt relating to eight Bed and Breakfast temporary accommodation cases and one emergency accommodation case.
Reason for Recommendation	To meet the requirements of the Council’s Financial Regulations and best practice by CIPFA we need to formally write-off debts over £3,000 which are unrecoverable.

1. Executive summary of the report *(expand detail in Key Issues section below)*

What is the situation	Why we want to do something
<ul style="list-style-type: none"> From time to time there can be a few sundry debts which are irrecoverable despite best efforts to recover them. Currently, nine such debts above officers’ delegated levels have been 	<ul style="list-style-type: none"> To meet the requirements of the Council’s Financial Regulations and best practice by the Chartered Institute of Public Finance and Accountancy

identified in relation to eight Bed and Breakfast cases and one relating to emergency accommodation costs.	(CIPFA) we need to formally write-off debts that are irrecoverable.
This is what we want to do about it	These are the next steps
<ul style="list-style-type: none"> To formally write-off the debts as required. 	<ul style="list-style-type: none"> To write-off these Bed and Breakfast debts and emergency accommodation debt but continue with our recovery procedures to minimise write-offs as far as possible.

2. Key issues

- 2.1 The Council has clear recovery and write-off procedures for non-payments as outlined in the Corporate Debt Policy and Financial Regulations. The write-off requests included in this report are for an amount above the £3,000 delegated limit to officers contained in the Council's Financial Regulations and Corporate Debt Policy. Therefore, the write offs listed in Appendix A require Committee approval.
- 2.2 In certain cases, despite pursuing the debt, it becomes irrecoverable for various reasons. Appendix A provides details of the nine cases being requested for write off. The appendix provides reasons why monies owed cannot be recovered. This is often due to being unable to trace the person concerned to a new address. As these cases have reached the end of the recovery process and are deemed irrecoverable, the service recommends that they be written off.
- 2.3 Eight out of the nine cases submitted cover the period 2022-2024; the remaining one is an aged debt dating back to 2019/2020.
- 2.4 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. Since implementing the revised sundry debt recovery processes, cases with no valid address or with unpaid debt despite multiple contact attempts (email, phone, letters) are referred to enforcement agents for tracing. All cases submitted for Committee write-off have been passed to enforcement agents, who have been unable to obtain a current address or response from the debtors.
- 2.5 In parallel to this report is a request to update both the corporate debt policy and financial regulations in line with audit recommendations which will further tighten up policies in relation to debt and its recovery.

3. Options proposal

- 3.1 Option 1 It is proposed that the debt amount of £50,695 is written off. This is because no further action can be taken to recover these debts as all

procedures to do so have been undertaken, and it is good accounting practice in such cases to write them off and as such, no other options are available.

- 3.2 Option 2 To not write off debt is not considered good practice by CIPFA and would lead to considerable amounts of aged debt on the Council's accounts which could not be collected.

4. Risk implications

- 4.1 By having effective, robust governance arrangements in place to identify, manage and reduce risk of such debts the Council can minimise the risk of bad debts arising.
- 4.2 The Council is potentially exposed to the risk of sundry debtors not paying and despite chasing debts not being paid and so showing as aged debt on the Council's accounts. However, through the work of the corporate debt recovery team with individuals services the Council has put in governance arrangements to minimise the risk of such debts requiring write offs.

5. Financial implications

- 5.1 The proposed write-off is covered by the sundry bad debt provision. The 2025-26 opening balance of the provision is £1.2m. Work is under way to calculate and validate the 2025-26 closing provisions balance which will be completed by mid-April 2026 and reported to the CPRC meeting. The provision is made in accordance with the CIPFA accounting code of practice, as of 31st March 2026.
- 5.2 The unrecoverable debt incurred for Bed and Breakfast costs is broken down per case in Appendix A below with the total proposed write-off of £50,695.
- 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 through the process including use of recovery agents when all other processes have been completed. The Council has a Corporate Debt Policy and process in place as approved at Corporate Policy and Resources Committee on 24 March 2025; some amendments to the Policy are on the agenda of this meeting for consideration.

6. Legal comments

- 6.1 There are no legal implications arising directly from this report, but it should be noted that this report seeks to write off debts within the meaning of the Council's internal accounting protocols.
- 6.2 Debt and treasury management are within the remit of the Corporate Policy and Resources Committee (Part section (b) of the Constitution).

Corporate implications

7. Commissioners' comments

7.1 Commissioners are happy that the debts listed in the report are written off. The Council will be giving a more detailed report to Members setting out overall debt levels, the measures being taken for collection and the level of bad debt provision to the May meeting of CPRC.

8. S151 Officer comments

8.1 The Council does seek to rigorously pursue outstanding debt, but some cases are particularly challenging and need to be evaluated to weigh up the prospects of recovery against the costs of recovery. There is sufficient bad provision made on the Balance Sheet to cover this proposed debt write off.

9. Monitoring Officer comments

9.1 The Monitoring Officer confirms that all relevant legal implications have been taken into account.

10. Procurement comments

10.1 There are no procurement requirements in this report

11. Equality and Diversity

11.1 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.

12. Sustainability/Climate Change Implications

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

13. Other considerations

13.1 In recovering debt procedures, the Council always takes account of personal circumstances where appropriate including, if necessary, payment plans. To further look at how we can assist the recovery process, we are exploring the use of a tracing service, including a free trial, to assess whether the potential recoveries would justify the cost.

14. Timetable for implementation

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

15. Contact

15.1 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.