

APPENDIX 9 – Write off Summary

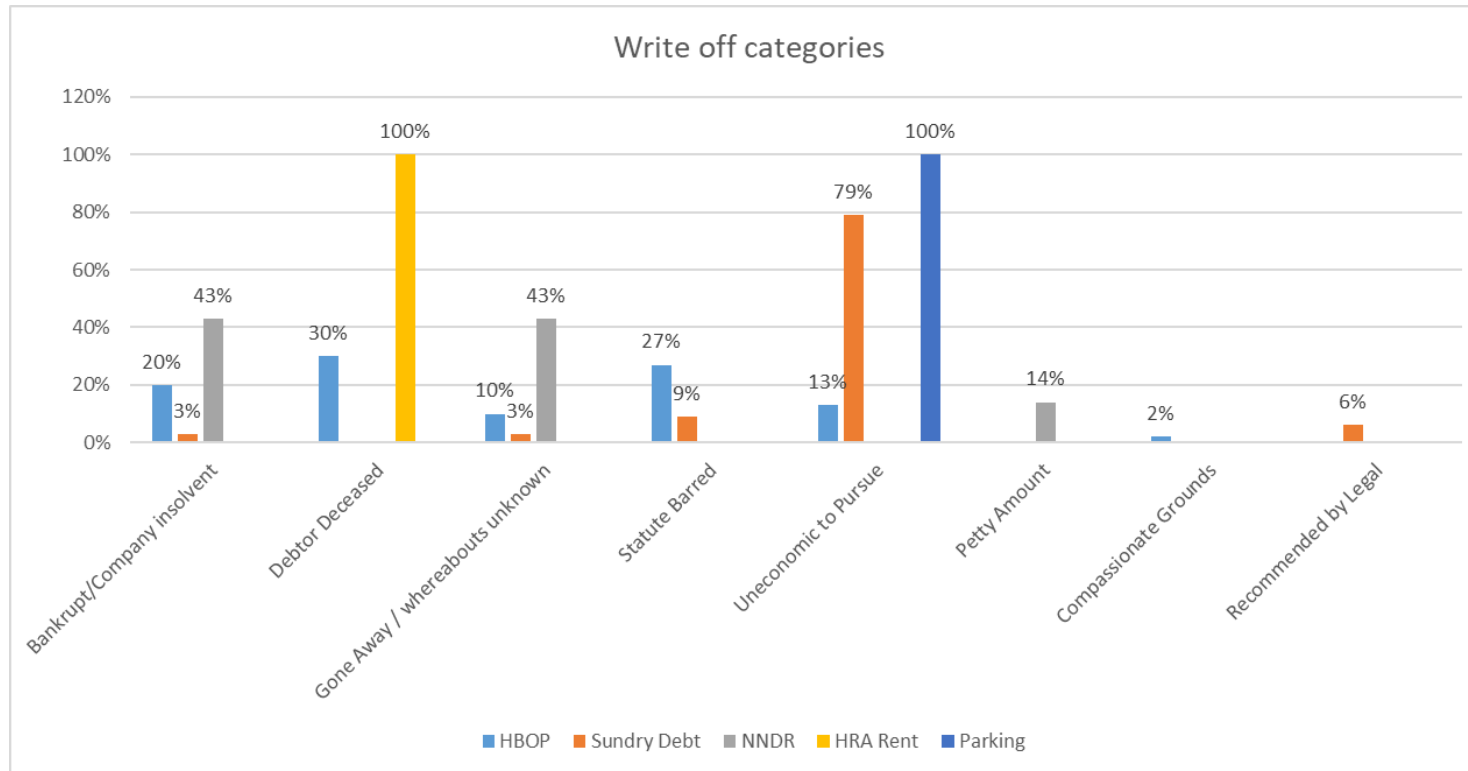
Write off Summary Report - Quarter 2

- 1.1 All Council debt is considered recoverable. The Corporate Debt Management Service makes every effort to collect charges due to the Council. However, in some circumstances it is appropriate to write off a debt when all forms of recovery action have been exhausted.
- 1.2 This quarterly update is for information purposes only, which details the debts that were submitted for write off for the period 1st July 2025 to 30th September 2025 **(Q2)**. These relate to delinquent accounts where all forms of recovery action had been fully exhausted.
- 1.3 Council Debt is written off in line with the instructions set out within the Financial Regulations, following Legal advice, Court instruction or in accordance with the Limitations Act 1980. These sums have all been approved by the Corporate Director of Finance and Resources under her delegated authority and, where appropriate, the Lead Member for Finance and Resources.
- 1.4 The table below summarises the Q2 write off by service type, value and volume.

Quarter 2 Write Off, Financial Period 1st July 2025 - 30th Sept 2025									
Service	Council Tax	NNDR (Business Rates)	HBOP (Housing Benefit Overpayments)	HRA Rent	Leaseholder	Commercial Rent	Sundry Debt	Parking	Total
Under £50k	£0.00	£100,953.68	£125,480.08	£272,061.04	£0.00	£0.00	£83,355.76	£3,946,969.00	£4,528,819.56
Volume	0	61	71	72	0	0	31	19643	19878
Over £50k	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£315,222.00	£0.00	£315,222.00
Volume	0	0	0	0	0	0	2	0	2
Total Value	£0.00	£100,953.68	£125,480.08	£272,061.04	£0.00	£0.00	£398,577.76	£3,946,969.00	£4,844,041.56
Total Volume	0	61	71	72	0	0	33	19,643	19,880

1.5 There are two cases over £50,000, totalling £315,222. One relates to a £150,000 business loan issued through the Opportunity Investment Fund. The other relates to rent overpayments amounting to £165,222, made to a provider of temporary accommodation for adults and families. (see appendix 9B).

1.6 The category composition of the above write offs is shown below.



Appendix 9B – Debt Write Off (includes less than £50,000 and greater than £50,000)

Debt Write off Greater than £50,000

- 1.1 All large businesses or organisations expect a certain level of income to become irrecoverable and therefore plan for some level of write-off. Occasionally, for a variety of reasons, debts do arise which become irrecoverable. Under Haringey's constitution, debts of £50,000 or more require the approval of the Cabinet member for Finance or Cabinet.
- 1.2 Two debts over £50,000 has been approved for write off in this quarter and set out below. The Council's bad debt provisions are sufficient to cover the full value of this write-off.
- 1.3 Company A - £165,222– This debt is in relation to a company providing temporary accommodation.
- 1.4 Company B - £150,000– This debt is in relation to a loan provided via the Opportunity Investment Fund (OIF) programme.

