

To: Finance and Resources Policy Board

On: 24 August 2016

Report by: Director of Finance and Resources

Heading: Non-Domestic Rates: Accounts for write off

1. Summary

- 1.1 In accordance with Financial Regulation 3.5.10 a report regarding the write-off for sums over £10,000 due must be submitted to the Finance and Resources Policy Board.
- 1.2 The debt recovery process involves extensive effort by the Council and its collection agents to locate the debtor and recover the debt. During this process a stage can be reached when it is recognised that the recovery of the sums is no longer viable and it is prudent to write-off the recovery of the outstanding liability.
- 1.3 The Council has actively pursued the debts summarised on the attached Appendix through its follow up cycle and it is considered appropriate to write-off the outstanding balance, as it has exhausted recovery options.
- 1.4 The approval for the write-off will enable the Council to prudently reflect within the financial accounts an accurate representation of the collectable debt. The Council continues to monitor the accounts and, where the circumstances of the debtor alter, will instigate further recovery action as appropriate. The level of write-off will be contained within the Council's bad debt provision.
- 1.5 An analysis of the debt proposed for write-off highlighting the reason why collection is deemed irrecoverable is shown in table 1 below:

Table 1

<i>Non Domestic Rates</i>		
REASON	NO. OF ACCOUNTS	VALUE
Administration	3	£16,112.25
Liquidated	4	£63,184.25
Sequestered	2	£10,157.39
Dissolved	6	£31,547.31
Total		£121,001.20

2. Recommendations

2.1 The Board is asked to authorise the write-off of £121,001.20 as detailed above.

Implications of the Report

1. **Financial** – There has been adequate provision made for these bad debts.
 2. **HR & Organisational Development** - None
 3. **Community Planning** – None
 4. **Legal** - None
 5. **Property/Assets** – None
 6. **Information Technology** – None
 7. **Equality & Human Rights** – None
 8. **Health & Safety** - None
 9. **Procurement** – None
 10. **Risk** - None
 11. **Privacy Impact** - None
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Finance and Resources Policy Board – Non Domestic Rates Accounts for Write Off

Appendix

Name	Address	Reason	Year	Amount
Corbett Joinery Services	65 BATH STREET GLASGOW G2 2BX	Administration	2013	£5,417.89
Corbett Joinery Services	65 BATH STREET GLASGOW G2 2BX	Administration	2014	£7,123.87
Corbett Joinery Services	65 BATH STREET GLASGOW G2 2BX	Administration	2015	£3,570.49
O.DEM LTD	SHERWOOD 62 GLASGOW ROAD PAISLEY PA1 3PW	Dissolved	2012	£1,772.23
O.DEM LTD	SHERWOOD 62 GLASGOW ROAD PAISLEY PA1 3PW	Dissolved	2013	£5,488.56
O.DEM LTD	SHERWOOD 62 GLASGOW ROAD PAISLEY PA1 3PW	Dissolved	2014	£5,623.29
O.DEM LTD	SHERWOOD 62 GLASGOW ROAD PAISLEY PA1 3PW	Dissolved	2015	£1,267.20
MCGEOCH MARINE LTD	95 BOTHWELL STREET GLASGOW G2 7JZ	Dissolved	2012	£2,341.78
MCGEOCH MARINE LTD	C/O GRANT THORNTON UK LLP 95 BOTHWELL STREET GLASGOW G2 7JZ	Dissolved	2014	£15,054.25
JAC ENTERPRISES LTD	C/O CAMPBELL DALLAS TITANIUM 1 KINGS INCH PLACE RENFREW PA4 8WF	Liquidated	2013	£18,055.42
JAC ENTERPRISES LTD	C/O CAMPBELL DALLAS TITANIUM 1 KINGS INCH PLACE RENFREW PA4 8WF	Liquidated	2014	£6,623.85
OCEAN MARINE TRAINING LTD	C/O FRENCH DUNCAN 104 QUARRY STREET HAMILTON ML3 7AX	Liquidated	2013	£37,837.53
OCEAN MARINE TRAINING LTD	C/O FRENCH DUNCAN 104 QUARRY STREET HAMILTON ML3 7AX	Liquidated	2014	£667.45

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INDIVIDUAL	PER WYLIE & BISSET LLP 168 BATH STREET GLASGOW G2 4TP	Sequestrated	2012	£5,011.87
INDIVIDUAL	PER WYLIE & BISSET LLP 168 BATH STREET GLASGOW G2 4TP	Sequestrated	2013	£5,145.52
			TOTAL	£121,001.20