

To: Finance and Resources Policy Board

On: 11th March 2015

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 already pursued each of the debts summarised on the attached Appendix through its follow up cycle and it is considered prudent to write-off the outstanding balance.
- 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
Ceased Trading	8	£61,862.40
Liquidation	4	£77,978.62
Sequestration	2	£37,888.42
Total	14	£177,729.44

2. Recommendations

2.1 The Board is asked to authorise the write-off of the £177,729.44 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

Author: Emma Shields/Ext 6880

Finance and Resources Policy Board – Non Domestic Rates Accounts for Write Off

Appendix

Name	Address	Reason	Year	Ward	Amount
CARLITOS (PAISLEY) LTD	9 RENFREW ROAD, PAISLEY	CEASED TRADING	2011	2	£100.13
CARLITOS (PAISLEY) LTD	9 RENFREW ROAD, PAISLEY	CEASED TRADING	2012	2	£6,911.85
CARLITOS (PAISLEY) LTD	9 RENFREW ROAD, PAISLEY	CEASED TRADING	2013	2	£4,160.71
TOTAL CARLITOS LTD					£11,172.69
HOME IMPROVEMENTS PLUS LTD	30/32 UNIT 25, CENTRAL WAY, PAISLEY	CEASED TRADING	2013	3	£11,949.42
HOME IMPROVEMENTS PLUS LTD	30/32 UNIT 25, CENTRAL WAY, PAISLEY	CEASED TRADING	2014	3	£4,630.96
TOTAL HOME IMPROVEMENTS PLUS LTD					£16,580.38
SOLE TRADER		SEQUESTRATION	2013	3	£10,586.69
SOLE TRADER		SEQUESTRATION	2014	3	£27,301.73
TOTAL SOLE TRADER					£37,888.42
LANREC LTD	UNIT 12 PAISLEY CENTRE, 23 HIGH STREET, PAISLEY	CEASED TRADING	2013	3	£18,694.44
OCEAN MARINE TRAINING LTD	CAMPBIE DRIVE, ZONE 2 GLASGOW AIRPORT, ABBOTSINCH	LIQUIDATION	2014	4	£37,837.53
SOLAR POWER SCOTLAND LIMITED	Unit A, EAST FULTON FARM, DARLUITH ROAD	CEASED TRADING	2013	9	£613.34
SOLAR POWER SCOTLAND LIMITED	Unit A, EAST FULTON FARM, DARLUITH ROAD	CEASED TRADING	2014	9	£14,801.55

TOTAL SOLAR POWER SCOTLAND LTD					£15,414.89
STEEL ENGINEERING LTD	BLOCK F UNITS 7-8, 35 PORTERFIELD ROAD, RENFREW	LIQUIDATION	2014	2	£18,276.86
UNITED SERVICES	26 MACDOWALL STREET, JOHNSTONE, PA5 8QL	LIQUIDATION	2013	8	£9,844.41
UNITED SERVICES	26 MACDOWALL STREET, JOHNSTONE, PA5 8QL	LIQUIDATION	2014	8	£12,019.82
TOTAL UNITED SERVICES					£21,864.23
TOTAL- ALL ACCOUNTS					£177,729.44