

To: Finance, Resources and Customer Services Policy Board

On: 29 January 2020

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, Resources and Customer Services 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

Non-Domestic Rates		
Reason	No. Debtors	Amount
Liquidation	5	£201,086.69
Sequestration	1	£37,376.00
Total	6	£238,462.69

2. Recommendations

2.1 The Board is asked to authorise the write-off of £238,462.69 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
12. **Climate Risk** - None

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Finance, Resources and Customer Services Policy Board – Non-Domestic Rates Accounts for Write-Off

Appendix

Name	Address	Reason	Year	Amount
Elite Energy Recruitment Ltd	C/O Grainger Corporate Rescue & Recovery, 3 rd Floor 65 Bath Street, Glasgow, G2 2BX	Liquidation	2017	£189.60
Elite Energy Recruitment Ltd	C/O Grainger Corporate Rescue & Recovery, 3 rd Floor 65 Bath Street, Glasgow, G2 2BX	Liquidation	2017	£1,162.83
Elite Energy Recruitment Ltd	C/O Grainger Corporate Rescue & Recovery, 3 rd Floor 65 Bath Street, Glasgow, G2 2BX	Liquidation	2018	£792.00
Elite Energy Recruitment Ltd	C/O Grainger Corporate Rescue & Recovery, 3 rd Floor 65 Bath Street, Glasgow, G2 2BX	Liquidation	2018	£4,857.60
Elite Energy Recruitment Ltd	C/O Grainger Corporate Rescue & Recovery, 3 rd Floor 65 Bath Street, Glasgow, G2 2BX	Liquidation	2019	£327.34
Elite Energy Recruitment Ltd	C/O Grainger Corporate Rescue & Recovery, 3 rd Floor 65 Bath Street, Glasgow, G2 2BX	Liquidation	2019	£2,007.66
Total				£9,337.03
R N G Global Ltd	C/O K A Javid & Co Accountants, Javid House, 115 Bath Street, Glasgow, G2 2SZ	Liquidation	2014	£11,037.66
R N G Global Ltd	C/O K A Javid & Co Accountants, Javid House, 115 Bath Street, Glasgow, G2 2SZ	Liquidation	2015	£16,896.00
R N G Global Ltd	C/O K A Javid & Co Accountants, Javid House, 115 Bath Street, Glasgow, G2 2SZ	Liquidation	2016	£11,660.80
R N G Global Ltd	C/O K A Javid & Co Accountants, Javid House, 115 Bath Street, Glasgow, G2 2SZ	Liquidation	2018	£1,098.61

Finance, Resources and Customer Services Policy Board – Non-Domestic Rates Accounts for Write-Off

Appendix

Name	Address	Reason	Year	Amount
Total				£40,693.07
Cash 4 Clothes (Scotland) Ltd	C/O French Duncan (Linda Barr), Aviat House, 4 Bell Drive, Hamilton Technology Park, Blantyre, G72 0FB	Liquidation	2015	£28,018.84
Cash 4 Clothes (Scotland) Ltd	C/O French Duncan (Linda Barr), Aviat House, 4 Bell Drive, Hamilton Technology Park, Blantyre, G72 0FB	Liquidation	2016	£8,671.67
Total				£36,690.51
Debtor 7 (Cross refer with additional report: Council tax: accounts for write off.	Not Applicable	Sequestration	2016	£16,770.60
Debtor 7	Not Applicable	Sequestration	2017	£15,378.00
Debtor 7	Not Applicable	Sequestration	2018	£5,227.40
Total				£37,376.00
Fabb Projects Limited	C/O Matthew Duckworth, Pricewaterhousecoopers LLP, 8 th Floor Central Square, 29 Wellington Street, Leeds, LS1 4DL	Liquidation	2017	£3,770.06
Fabb Projects Limited	C/O Matthew Duckworth, Pricewaterhousecoopers LLP, 8 th Floor Central Square, 29 Wellington Street, Leeds, LS1 4DL	Liquidation	2017	£55,229.09
Fabb Projects Limited	C/O Matthew Duckworth, Pricewaterhousecoopers LLP, 8 th Floor Central Square, 29 Wellington Street, Leeds, LS1 4DL	Liquidation	2018	£4,409.89

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Name	Address	Reason	Year	Amount
Fabb Projects Limited	C/O Matthew Duckworth, Pricewaterhousecoopers Llp, 8 th Floor Central Square, 29 Wellington Street, Leeds, LS1 4DL	Liquidation	2018	£36,576.17
Total				£99,985.21
Café Lochan Ltd	1 Clyde Street, Renfrew, PA4 8SL	Liquidation	2015	£5,249.12
Café Lochan Ltd	1 Clyde Street, Renfrew, PA4 8SL	Liquidation	2016	£6,016.12
Café Lochan Ltd	1 Clyde Street, Renfrew, PA4 8SL	Liquidation	2017	£3,115.63
Total				£14,380.87
Overall Total				£238,462.69