

To: Finance, Resources and Customer Services Policy Board

On: 30 January 2019

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
Liquidated	5	£265,610.48
Sequestrated	1	£92,927.16
Total	6	£358,537.64

2. Recommendations

2.1 The Board is asked to authorise the write-off of £358,537.64 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, Resources and Customer Services Policy Board – Non Domestic Rates Accounts for Write Off

Appendix

Name	Address	Reason	Year	Amount
Bridgewater Assets Ltd	C/O KPMG LLP, 319 St Vincent Street, Glasgow, G2 5AS	Liquidated	2014	£2,769.39
Bridgewater Assets Ltd	C/O KPMG LLP, 319 St Vincent Street, Glasgow, G2 5AS	Liquidated	2015	£33,351.45
Bridgewater Assets Ltd	C/O KPMG LLP, 319 St Vincent Street, Glasgow, G2 5AS	Liquidated	2016	£34,501.50
Bridgewater Assets Ltd	C/O KPMG LLP, 319 St Vincent Street, Glasgow, G2 5AS	Liquidated	2017	£11,586.94
				£82,209.28
Budget Flooring Direct Ltd	C/O Grainger Corporate Rescue & Recovery 3rd Floor 65 Bath Street, Glasgow, G2 2BX	Liquidated	2017	£2,527.89
Budget Flooring Direct Ltd	C/O Grainger Corporate Rescue & Recovery 3rd Floor 65 Bath Street, Glasgow, G2 2BX	Liquidated	2015	£1,392.00
Budget Flooring Direct Ltd	C/O Grainger Corporate Rescue & Recovery 3rd Floor 65 Bath Street, Glasgow, G2 2BX	Liquidated	2016	£14,036.00
Budget Flooring Direct Ltd	C/O Grainger Corporate Rescue & Recovery 3rd Floor 65 Bath Street, Glasgow, G2 2BX	Liquidated	2017	£15,890.60
Budget Flooring Direct Ltd	C/O Grainger Corporate Rescue & Recovery 3rd Floor 65 Bath Street, Glasgow, G2 2BX	Liquidated	2018	£3,546.74
Budget Flooring Direct Ltd	C/O Grainger Corporate Rescue & Recovery 3rd Floor 65 Bath Street, Glasgow, G2 2BX	Liquidated	2016	£2,989.98

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Name	Address	Reason	Year	Amount
Budget Flooring Direct Ltd	C/O Grainger Corporate Rescue & Recovery 3rd Floor 65 Bath Street, Glasgow, G2 2BX	Liquidated	2017	£20,492.00
Budget Flooring Direct Ltd	C/O Grainger Corporate Rescue & Recovery 3rd Floor 65 Bath Street, Glasgow, G2 2BX	Liquidated	2018	£5,148.49
Total				£66,023.70
Fujimama Ltd	C/O Recovery Limited, 4th Floor 58 Waterloo Street, Glasgow, G2 7DA	Liquidated	2014	£12,822.13
Fujimama Ltd	C/O Recovery Limited, 4th Floor 58 Waterloo Street, Glasgow, G2 7DA	Liquidated	2015	£24,622.79
Fujimama Ltd	C/O Recovery Limited, 4th Floor 58 Waterloo Street, Glasgow, G2 7DA	Liquidated	2016	£26,738.50
Fujimama Ltd	C/O Recovery Limited, 4th Floor 58 Waterloo Street, Glasgow, G2 7DA	Liquidated	2017	£26,142.60
Total				£90,326.02
Mcpherson Document Solutions Ltd	C/O WRI Associates Ltd, Third Floor Turnberry House 175 West George Street, Glasgow, G2 2LB	Liquidated	2017	£9,382.00
Mcpherson Document Solutions Ltd	C/O WRI Associates Ltd, Third Floor Turnberry House 175 West George Street, Glasgow, G2 2LB	Liquidated	2018	£4,144.87
Total				£13,526.87

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Name	Address	Reason	Year	Amount
United Taxis (Scotland) Ltd	Milne Craig Chartered Accountants, Abercorn House, 79 Renfrew Road, Paisley, PA3 4DA	Liquidated	2014	£6,928.22
United Taxis (Scotland) Ltd	Milne Craig Chartered Accountants, Abercorn House 79 Renfrew Road, Paisley, PA3 4DA	Liquidated	2015	£6,596.39
Total				£13,524.61
Debtor 5	Not Applicable	Sequestrated	2015	£806.42
Debtor 5	Not Applicable	Sequestrated	2016	£2,289.32
Debtor 5	Not Applicable	Sequestrated	2017	£2,204.18
Debtor 5	Not Applicable	Sequestrated	2013	£1,301.55
Debtor 5	Not Applicable	Sequestrated	2014	£12,745.26
Debtor 5	Not Applicable	Sequestrated	2015	£10,363.22
Debtor 5	Not Applicable	Sequestrated	2016	£4,589.25
Debtor 5	Not Applicable	Sequestrated	2013	£1,745.97

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Name	Address	Reason	Year	Amount
Debtor 5	Not Applicable	Sequestrated	2014	£18,025.62
Debtor 5	Not Applicable	Sequestrated	2015	£18,310.62
Debtor 5	Not Applicable	Sequestrated	2016	£7,309.73
Debtor 5	Not Applicable	Sequestrated	2014	£2,761.76
Debtor 5	Not Applicable	Sequestrated	2015	£3,141.60
Debtor 5	Not Applicable	Sequestrated	2016	£3,167.78
Debtor 5	Not Applicable	Sequestrated	2017	£4,164.88
Total				£92,927.16
Overall Total				£358,537.64