

To: Finance, Resources and Customer Services Policy Board

On: 02 September 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
Administration	2	£31,895.93
Liquidated	1	£18,952.41
Sequestrated	1	£65,338.49
Dissolved	13	£519,554.81
Total	17	£635,741.64

2. Recommendations

2.1 The Board is asked to authorise the write-off of £635,741.64 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
 12. **Climate Risk** - None
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Name	Address	Reason	Year	Amount
Falcon Ventures Limited	C/O Paul Stanley Begbies Traynor LLP, 340 Deansgate Manchester M3 4LY	Administration	2013	£1,342.18
Falcon Ventures Limited	C/O Paul Stanley Begbies Traynor LLP, 340 Deansgate Manchester M3 4LY	Administration	2014	£5,807.43
Falcon Ventures Limited	C/O Paul Stanley Begbies Traynor LLP, 340 Deansgate Manchester M3 4LY	Administration	2015	£5,918.40
Falcon Ventures Limited	C/O Paul Stanley Begbies Traynor LLP, 340 Deansgate Manchester M3 4LY	Administration	2016	£3,253.63
Total				£16,321.64
8 Outdoor Media Limited	Resolve 22 York Buildings, John Adam Street, London, WC2N 6JU	Administration	2017	£5,998.48
8 Outdoor Media Limited	Resolve 22 York Buildings, John Adam Street, London, WC2N 6JU	Administration	2018	£6,732.00
8 Outdoor Media Limited	Resolve 22 York Buildings, John Adam Street, London, WC2N 6JU	Administration	2019	£2,843.81
Total				£15,574.29
Reids Of Paisley Ltd	C/O Grant Thornton UK LLP, 7 Exchange Crescent Conference Square, Edinburgh EH3 8AN	Liquidated	2014	£596.92
Reids Of Paisley Ltd	C/O Grant Thornton UK LLP, 7 Exchange Crescent Conference Square, Edinburgh EH3 8AN	Liquidated	2015	£6,039.00

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Reids Of Paisley Ltd	C/O Grant Thornton UK LLP, 7 Exchange Crescent Conference Square, Edinburgh EH3 8AN	Liquidated	2016	£6,089.33
Reids Of Paisley Ltd	C/O Grant Thornton UK LLP, 7 Exchange Crescent Conference Square, Edinburgh EH3 8AN	Liquidated	2015	£2,534.40
Reids Of Paisley Ltd	C/O Grant Thornton UK LLP, 7 Exchange Crescent Conference Square, Edinburgh EH3 8AN	Liquidated	2016	£2,555.52
Reids Of Paisley Ltd	C/O Grant Thornton UK LLP, 7 Exchange Crescent Conference Square, Edinburgh EH3 8AN	Liquidated	2017	£1,137.24
Total				£18,952.41
Debtor 8	C/O Raltec, 12 Wallneuk Road, Paisley PA3 4BT	Sequestrated	2016	£2,811.15
Debtor 8	C/O Raltec, 12 Wallneuk Road, Paisley PA3 4BT	Sequestrated	2017	£30,322.03
Debtor 8	C/O Raltec, 12 Wallneuk Road, Paisley PA3 4BT	Sequestrated	2018	£21,310.92
Debtor 8	C/O Raltec, 12 Wallneuk Road, Paisley PA3 4BT	Sequestrated	2017	£6,116.09
Debtor 8	C/O Raltec, 12 Wallneuk Road, Paisley PA3 4BT	Sequestrated	2018	£4,778.30
Total				£65,338.49
Coreten Ltd	Unit 13 Paisley Centre, 23 High Street, Paisley, PA1 2AF	Dissolved	2016	£8,071.91

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Coreten Ltd	Unit 13 Paisley Centre, 23 High Street, Paisley, PA1 2AF	Dissolved	2017	£2,717.47
Total				£10,789.38
Viable Energy Ltd	Not Applicable	Dissolved	2013	£13,030.57
Viable Energy Ltd	Not Applicable	Dissolved	2013	£813.37
Viable Energy Ltd	Not Applicable	Dissolved	2013	£617.77
Viable Energy Ltd	Not Applicable	Dissolved	2013	£1,224.91
Viable Energy Ltd	Not Applicable	Dissolved	2013	£2,449.80
Total				£18,136.42
Maxco Entertainment Ltd	62b Stewart Drive, Clydebank Glasgow, G81 6AG	Dissovled	2015	£1,702.22
Maxco Entertainment Ltd	62b Stewart Drive, Clydebank Glasgow, G81 6AG	Dissovled	2016	£19,496.67
Maxco Entertainment Ltd	62b Stewart Drive, Clydebank Glasgow, G81 6AG	Dissolved	2017	£29,766.00
Maxco Entertainment Ltd	62b Stewart Drive, Clydebank Glasgow, G81 6AG	Dissolved	2018	£9,058.09

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Total				£60,022.98
Tea Gardens Tavern Limited	Not Applicable	Dissolved	2017	£11,786.21
Tea Gardens Tavern Limited	Not Applicable	Dissolved	2018	£5,471.28
Total				£17,257.49
Bright Bargains Ltd	142 Norfolk Street, Glasgow, G5 9EQ	Dissolved	2012	£3,167.87
Bright Bargains Ltd	142 Norfolk Street, Glasgow, G5 9EQ	Dissolved	2013	£20,154.09
Bright Bargains Ltd	142 Norfolk Street, Glasgow, G5 9EQ	Dissolved	2014	£20,624.78
Bright Bargains Ltd	142 Norfolk Street, Glasgow, G5 9EQ	Dissolved	2015	£21,095.47
Bright Bargains Ltd	142 Norfolk Street, Glasgow, G5 9EQ	Dissolved	2016	£21,822.90
Bright Bargains Ltd	142 Norfolk Street, Glasgow, G5 9EQ	Dissolved	2017	£11,020.90
Bright Bargains Ltd	142 Norfolk Street, Glasgow, G5 9EQ	Dissolved	2018	£10,616.88
Total				£108,502.89

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Moss Street Trading Ltd	THE BREWER'S TAP, 18 MOSS STREET, PAISLEY, PA1 1BL	Dissolved	2017	£6,240.57
Moss Street Trading Ltd	C/O 20C MOSS STREET, PAISLEY, PA1 1BL	Dissolved	2015	£5,544.00
Moss Street Trading Ltd	C/O 20C MOSS STREET, PAISLEY, PA1 1BL	Dissolved	2016	£827.05
Total				£12,611.62
Engine Engineering Centre Ltd	Flat 1/1 25 Seedhill Road, Paisley, PA1 1SB	Dissolved	2014	£9,742.75
Engine Engineering Centre Ltd	Flat 1/1 25 Seedhill Road, Paisley, PA1 1SB	Dissolved	2015	£29,580.00
Total				£39,322.75
Mercantile Sureties Limited	C/O Molly Monks Milner Boardman & Partners, The Old Bank 187a Ashley Road, Hale, Cheshire WA15 9SQ	Dissolved	2015	£51,127.34
Mercantile Sureties Limited	C/O Molly Monks Milner Boardman & Partners, The Old Bank 187a Ashley Road, Hale, Cheshire WA15 9SQ	Dissolved	2016	£90,882.00
Mercantile Sureties Limited	C/O Molly Monks Milner Boardman & Partners, The Old Bank 187a Ashley Road, Hale, Cheshire WA15 9SQ	Dissolved	2017	£24,238.76
Total				£166,248.10
Napoli Restaurant Ltd	Not Applicable	Dissolved	2016	£1,247.13

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Napoli Restaurant Ltd	Not Applicable	Dissolved	2017	£7,689.00
Napoli Restaurant Ltd	Not Applicable	Dissolved	2018	£4,369.32
Total				£13,305.45
Campsie Catering Limited	Campsie Kitchen Zone 5, Glasgow Airport, Abbotsinch Paisley, PA3 2SW	Dissolved	2017	£5,656.86
Campsie Catering Limited	Campsie Kitchen Zone 5, Glasgow Airport, Abbotsinch Paisley, PA3 2SW	Dissolved	2018	£10,032.00
Campsie Catering Limited	Campsie Kitchen Zone 5, Glasgow Airport, Abbotsinch Paisley, PA3 2SW	Dissolved	2019	£10,241.00
Total				£25,929.86
E - Billions Ltd	C/O K A Javid & Co Accountants, Javid House, 115 Bath Street, Glasgow, G2 2SZ	Dissolved	2017	£7,019.11
E - Billions Ltd	C/O K A Javid & Co Accountants, Javid House, 115 Bath Street, Glasgow, G2 2SZ	Dissolved	2018	£11,088.00
E - Billions Ltd	C/O K A Javid & Co Accountants, Javid House, 115 Bath Street, Glasgow, G2 2SZ	Dissolved	2019	£4,599.57
Total				£22,706.68
Party Center Ltd	C/O Unit 16 Paisley Centre, 23 High Street, Paisley, PA1 2AF	Dissolved	2018	£9,508.35

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Party Center Ltd	C/O Unit 16 Paisley Centre, 23 High Street, Paisley, PA1 2AF	Dissolved	2019	£1,608.17
Total				£11,116.52
Season Greetings Limited	C/O 48 Regent Way, Hamilton, Lanarkshire, ML3 7DZ	Dissolved	2018	£2,441.10
Season Greetings Limited	C/O 48 Regent Way, Hamilton, Lanarkshire, ML3 7DZ	Dissolved	2019	£11,163.57
Total				£13,604.67
Overall Total				£635,741.64