

**To: Finance, Resources and Customer Services Policy Board**

**On: 04 September 2019**

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**Report by: Director of Finance and Resources**

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**Heading: Non-Domestic Rates: Accounts for write-off**

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**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**

<b>Non-Domestic Rates</b>		
<b>Reason</b>	<b>No. Debtors</b>	<b>Amount</b>
Dissolved	6	£168,122.92
<b>Total</b>	<b>6</b>	<b>£168,122.92</b>

## **2. Recommendations**

2.1 The Board is asked to authorise the write-off of £168,122.92 as detailed above.

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### **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. **CoSLA Policy Position** - None
  13. **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
Akmh Freight Transport Ltd	Unit 3 Argyll Avenue, Renfrew, PA4 9EL	Dissolved	2011	£2,603.39
Akmh Freight Transport Ltd	Unit 3 Argyll Avenue, Renfrew, PA4 9EL	Dissolved	2012	£6,385.50
Akmh Freight Transport Ltd	Unit 3 Argyll Avenue, Renfrew, PA4 9EL	Dissolved	2013	£6,555.78
Akmh Freight Transport Ltd	Unit 3 Argyll Avenue, Renfrew, PA4 9EL	Dissolved	2014	£6,683.49
Akmh Freight Transport Ltd	Unit 3 Argyll Avenue, Renfrew, PA4 9EL	Dissolved	2015	£4,708.29
<b>Total</b>				<b>£26,936.45</b>
Exile Fitness Ltd T/A F4I Limited	C/O Milne Craig Chartered Accountants, Abercorn House, 79 Renfrew Road, Paisley, PA3 4DA	Dissolved	2017	£2,237.18
Exile Fitness Ltd T/A F4I Limited	C/O Milne Craig Chartered Accountants, Abercorn House, 79 Renfrew Road, Paisley, PA3 4DA	Dissolved	2017	£26,850.06
<b>Total</b>				<b>£29,087.24</b>
Greetings 4 U Ltd	C/O Unique Cards, Unit 12 Paisley Centre, 23 High Street, Paisley, PA1 2AF	Dissolved	2017	£19,289.20
Greetings 4 U Ltd	C/O Unique Cards, Unit 12 Paisley Centre, 23 High Street, Paisley, PA1 2AF	Dissolved	2018	£1,757.59

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

## Appendix

Name	Address	Reason	Year	Amount
<b>Total</b>				<b>£21,046.79</b>
Mrkhan Card Industries Ltd	Unit 33 St James Shopping Centre, Edinburgh, EH1 3SJ	Dissolved	2016	£41,062.51
Mrkhan Card Industries Ltd	Unit 33 St James Shopping Centre, Edinburgh, EH1 3SJ	Dissolved	2017	£1,727.40
<b>Total</b>				<b>£42,789.91</b>
Seasons Gifts Ltd	Abercorn House, 79 Renfrew Road, Paisley PA3 4DA	Dissolved	2014	£19,976.66
Seasons Gifts Ltd	Abercorn House, 79 Renfrew Road, Paisley PA3 4DA	Dissolved	2015	£6,923.37
<b>Total</b>				<b>£26,900.03</b>
Style with Style Ltd	2/16 Clifford Place, Glasgow, G51 1NS	Dissolved	2017	£16,178.50
Style with Style Ltd	2/16 Clifford Place Glasgow, G51 1NS	Dissolved	2018	£5,184.00
<b>Total</b>				<b>£21,362.50</b>
<b>Overall Total</b>				<b>£168,122.92</b>