

To: Finance, Resources and Customer Services Policy Board

On: 14 November 2018

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
Dissolved	5	£144,305.30
Liquidated	4	£75,233.14
Total	10	£219,538.44

2. Recommendations

2.1 The Board is asked to authorise the write-off of £219,538.44 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

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

Appendix

Name	Address	Reason	Year	Amount
Halal Processors (Scotland) Ltd	Unit B, 1 Lyon Road Linwood, Paisley, PA3 3BQ	Dissolved	2011	£456.43
Halal Processors (Scotland) Ltd	Unit B, 1 Lyon Road Linwood, Paisley, PA3 3BQ	Dissolved	2012	£5,692.50
Halal Processors (Scotland) Ltd	Unit B, 1 Lyon Road Linwood, Paisley, PA3 3BQ	Dissolved	2013	£5,844.30
Halal Processors (Scotland) Ltd	Unit B, 1 Lyon Road Linwood, Paisley, PA3 3BQ	Dissolved	2014	£5,416.50
Halal Processors (Scotland) Ltd	Unit B, 1 Lyon Road Linwood, Paisley, PA3 3BQ	Dissolved	2015	£5,520.00
Halal Processors (Scotland) Ltd	Unit B, 1 Lyon Road Linwood, Paisley, PA3 3BQ	Dissolved	2016	£4,227.11
Total				£27,156.84
Hope-Happiness Ltd	The Hayloft Pannell, 77h Kilbarchan Road Bridge Of Weir, PA11 3RN	Dissolved	2014	£10,885.07
Hope-Happiness Ltd	The Hayloft Pannell, 77h Kilbarchan Road Bridge Of Weir, PA11 3RN	Dissolved	2015	£12,936.00
Hope-Happiness Ltd	The Hayloft Pannell, 77h Kilbarchan Road Bridge Of Weir, PA11 3RN	Dissolved	2016	£464.57
Total				£24,285.64

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Name	Address	Reason	Year	Amount
Pollok Cloth House Ltd	727 Pollokshaws Road, Glasgow, G41 2aa	Dissolved	2014	£2,109.93
Pollok Cloth House Ltd	727 Pollokshaws Road, Glasgow, G41 2aa	Dissolved	2015	£20,498.94
Pollok Cloth House Ltd	727 Pollokshaws Road, Glasgow, G41 2aa	Dissolved	2016	£21,205.80
Pollok Cloth House Ltd	727 Pollokshaws Road, Glasgow, G41 2aa	Dissolved	2017	£2,504.72
Total				£46,319.39
Richdale Ltd	Hanison Business Centre, 567 Cathcart Road Glasgow, G42 8SG	Dissolved	2010	£1,867.45
Richdale Ltd	Hanison Business Centre, 567 Cathcart Road Glasgow, G42 8SG	Dissolved	2011	£3,514.50
Richdale Ltd	Hanison Business Centre, 567 Cathcart Road Glasgow, G42 8SG	Dissolved	2012	£3,712.50
Richdale Ltd	Hanison Business Centre, 567 Cathcart Road Glasgow, G42 8SG	Dissolved	2013	£3,811.50
Richdale Ltd	Hanison Business Centre, 567 Cathcart Road Glasgow, G42 8SG	Dissolved	2014	£2,651.79
Richdale Ltd	Mcnairs Solicitors, 15 Glasgow Road, Paisley, PA1 3QS	Dissolved	2005	£1,852.93

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Name	Address	Reason	Year	Amount
Total				£17,410.67
Westinch Ltd	Radleigh House, 1 Golf Road Clarkston, Glasgow, G76 7hu	Dissolved	2015	£2,204.76
Westinch Ltd	Radleigh House, 1 Golf Road Clarkston, Glasgow, G76 7hu	Dissolved	2016	£26,928.00
Total				£29,132.76
Saporito Wine Bar Ltd	Begbies Traynor, 3rd Floor Findlay House, 10-14 West Nile Street Glasgow, G1 2PP	Liquidated	2016	£7,905.52
Saporito Wine Bar Ltd	Begbies Traynor, 3rd Floor Findlay House, 10-14 West Nile Street Glasgow, G1 2PP	Liquidated	2017	£2,788.85
Total				£10,694.37
Gk Contracts (Scotland) Limited	C/O Begbies Traynor, Suite 9 River Court, 5 West Victoria Dock Road Dundee, DD1 3JT	Liquidated	2016	£5,380.52
Gk Contracts (Scotland) Limited	C/O Begbies Traynor, Suite 9 River Court, 5 West Victoria Dock Road Dundee, DD1 3JT	Liquidated	2017	£8,236.71
Total				£13,617.23
A Supplies Ltd	29 Brandon Street, Hamilton, ML3 6DA	Liquidated	2013	£15,371.31

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Name	Address	Reason	Year	Amount
A Supplies Ltd	29 Brandon Street, Hamilton, ML3 6DA	Liquidated	2014	£17,874.45
A Supplies Ltd	29 Brandon Street, Hamilton, ML3 6DA	Liquidated	2015	£6,949.77
Total				£40,195.53
Estate Properties International Ltd	1353 Pollokshaws Road, Glasgow, G41 3RG	Liquidated	2010	£1,162.78
Estate Properties International Ltd	1353 Pollokshaws Road, Glasgow, G41 3RG	Liquidated	2011	£2,811.60
Estate Properties International Ltd	1353 Pollokshaws Road, Glasgow, G41 3RG	Liquidated	2012	£2,970.00
Estate Properties International Ltd	1353 Pollokshaws Road, Glasgow, G41 3RG	Liquidated	2013	£3,049.20
Estate Properties International Ltd	1353 Pollokshaws Road, Glasgow, G41 3RG	Liquidated	2014	£732.43
Total				£10,726.01
Overall Total				£219,538.44