

To: Finance, Resources and Customer Services Policy Board

On: 08 February 2024

Report by: Director of Finance and Resources

Heading: Business Services 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 and Resources 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

Council Tax		
Reason	No. Debtors	Value
Deceased	1	£11,200.07
Sequestered	4	£57,041.53
Trust Deed	1	£10,724.39
Total	6	£78,965.99

Table 2

Non-Domestic Rates		
Reason	No. Debtors	Value
Dissolved	2	£52,350.98
Total	2	£52,350.98

2. Recommendations

- 2.1 The Board is asked to authorise the write-off of the **£131,316.97** 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

Author: Emma Shields – Strategic Service Delivery Manager

Finance, Resources and Customer Services Policy Board – Business Services Accounts for Write-Off

Appendix

Name	Property Address	Service	Reason	Year/Period/ Invoice Date	Amount
Debtor 1	Not Applicable	Council Tax	Trust Deed	2000/01 to 2015/16	10724.39
Total					£10,724.39
Debtor 2	Not Applicable	Council Tax	Sequestrated	1995/96 to 2022/23	16548.09
Total					£16,548.09
Debtor 3	Not Applicable	Council Tax	Sequestrated	1999/00 to 2023/24	11498.62
Total					£11,498.62
Debtor 4	Not Applicable	Council Tax	Sequestrated	2016/17 to 2023/24	18664.06
Total					£18,664.06
Debtor 5	Not Applicable	Council Tax	Deceased	2006/07 to 2023/24	11200.07
Total					£11,200.07
Debtor 6	Not Applicable	Council Tax	Sequestrated	1993/94 to 2021/22	10330.76
Total					£10,330.76
Leisure Leasing Limited	First Floor, 46, Causeyside Street, Paisley, PA1 1YH	Non-Domestic Rates	Dissolved	2017/18 to 2018/19	19629.85
Total					£19,629.85

Finance, Resources and Customer Services Policy Board – Business Services Accounts for Write-Off

Appendix

Name	Property Address	Service	Reason	Year/Period/ Invoice Date	Amount
Saa Home-Store Ltd	Units 34-36 Piazza, Central Way, Paisley, PA1 1EN	Non-Domestic Rates	Dissolved	2022/23 to 2023/24	32721.13
Total					£32,721.13
Overall Total					£131,316.97