

To: Finance, Resources and Customer Services Policy Board

On: 3 February 2021

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	1	£42,740.38
Dissolved	5	£225,516.92
Total	6	£268,257.30

2. Recommendations

2.1 The Board is asked to authorise the write-off of £268,257.30 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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Finance, Resources and Customer Services Policy Board – Non-Domestic Rates Accounts for Write-Off

Appendix

Name	Address	Reason	Year	Amount
REGIS UK LTD (IN ADMINISTRATION)	C/O DELOITTE LLP 1 NEW STREET SQUARE LONDON EC4A 3HQ	ADMINISTRATION	2018	£18,216.00
REGIS UK LTD (IN ADMINISTRATION)	C/O DELOITTE LLP 1 NEW STREET SQUARE LONDON EC4A 3HQ	ADMINISTRATION	2019	£24,524.38
Total				£42,740.38
BOCA FOOTBALL LTD	C/O 1 MUIR CLOSE BISHOPBRIGGS GLASGOW G64 1GH	DISSOLVED	2017	£5,499.57
BOCA FOOTBALL LTD	C/O 1 MUIR CLOSE BISHOPBRIGGS GLASGOW G64 1GH	DISSOLVED	2018	£6,697.64
Total				£12,197.21
CHRONOS LIFE MANAGEMENT SERVICES LTD	C/O LANCASTER HOUSE 171 CHORLEY NEW ROAD BOLTON BL1 4QZ	DISSOLVED	2018	£21,611.84
Total				£21,611.84
CLUB TIGER LILY LIMITED	46 CAUSEYSIDE STREET PAISLEY PA1 1YH	DISSOLVED	2010	£9,401.70

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

Appendix

CLUB TIGER LILY LIMITED	46 CAUSEYSIDE STREET PAISLEY PA1 1YH	DISSOLVED	2011	£9,840.60
CLUB TIGER LILY LIMITED	46 CAUSEYSIDE STREET PAISLEY PA1 1YH	DISSOLVED	2012	£10,395.00
CLUB TIGER LILY LIMITED	46 CAUSEYSIDE STREET PAISLEY PA1 1YH	DISSOLVED	2013	£10,672.20
CLUB TIGER LILY LIMITED	46 CAUSEYSIDE STREET PAISLEY PA1 1YH	DISSOLVED	2014	£10,880.10
CLUB TIGER LILY LIMITED	46 CAUSEYSIDE STREET PAISLEY PA1 1YH	DISSOLVED	2015	£11,088.00
CLUB TIGER LILY LIMITED	46 CAUSEYSIDE STREET PAISLEY PA1 1YH	DISSOLVED	2016	£11,180.40
CLUB TIGER LILY LIMITED	46 CAUSEYSIDE STREET PAISLEY PA1 1YH	DISSOLVED	2017	£4,297.41
Total				£77,755.41
FORECO LTD	56/54 GLASGOW ROAD PAISLEY PA1 3PW	DISSOLVED	2016	£12,456.70
FORECO LTD	56/54 GLASGOW ROAD PAISLEY PA1 3PW	DISSOLVED	2017	£21,016.60

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

Appendix

FORECO LTD	56/54 GLASGOW ROAD PAISLEY PA1 3PW	DISSOLVED	2018	£21,648.00
FORECO LTD	56/54 GLASGOW ROAD PAISLEY PA1 3PW	DISSOLVED	2019	£20,507.17
Total				£75,628.47
GIANNA'S GRILL LTD	CHEFS WORLD BUFFET 15 CANAL STREET PAISLEY PA1 2HD	DISSOLVED	2016	£6,355.98
GIANNA'S GRILL LTD	CHEFS WORLD BUFFET 15 CANAL STREET PAISLEY PA1 2HD	DISSOLVED	2017	£11,998.80
GIANNA'S GRILL LTD	CHEFS WORLD BUFFET 15 CANAL STREET PAISLEY PA1 2HD	DISSOLVED	2018	£13,728.00
GIANNA'S GRILL LTD	CHEFS WORLD BUFFET 15 CANAL STREET PAISLEY PA1 2HD	DISSOLVED	2019	£6,241.21
Total				£38,323.99
Overall Total				£268,257.30