

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

**On: 31 January 2018**

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

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**Heading: Sundry Debtors: 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>Sundry Debtors</b>			
<b>Service</b>	<b>Reason</b>	<b>No. Debtors</b>	<b>Amount</b>
Development & Housing	Liquidated	2	£71,842.84
<b>Total</b>		<b>2</b>	<b>£71,842.84</b>

## **2. Recommendations**

2.1 The Board is asked to authorise the write-off of £71,842.84 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/Council Planning** – None
4. **Legal** - None
5. **Property/Assets** – None
6. **Information Technology** – None
7. **Equality & Human Rights** –
  - a. The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
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 – Sundry Debtor Accounts for Write Off

Appendix

Name	Address	Charge	Write Off Reason	Amount
GWM (Johnstone) Ltd	50 Lothian Road, EH3 9WJ	Fire Safety Works	Liquidated	£52,467.99
Comlex Ltd	The P&A Partnership, G1 3HL	Demolition Works	Liquidated	£19,374.85
			<b>TOTAL</b>	<b>£71,842.84</b>