

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

**On:** 02 February 2022

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

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**Heading:** Business Services 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 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**

<b>Non-Domestic Rates</b>		
<b>Reason</b>	<b>No. Debtors</b>	<b>Value</b>
Dissolved	7	£213,320.13
Liquidated	3	£94,744.51
<b>Total</b>	<b>10</b>	<b>£308,064.64</b>

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## **2. Recommendations**

- 2.1 The Board is asked to authorise the write-off of the **£308,064.64** 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. **Climate Risk** – None
  13. **CoSLA position** – n/a
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# Finance, Resources and Customer Services Policy Board – Business Services Accounts for Write-Off

## Appendix

Name	Property Address	Service	Reason	Year/Period/ Invoice Date	Amount
AKMH RESTAURANT GROUP LTD	MAIN ST BAR & RESTAURANT, 37 MAIN STREET, HOUSTON, JOHNSTONE, PA6 7HA	Non-Domestic Rates	Dissolved	2018	6567.45
AKMH RESTAURANT GROUP LTD	MAIN ST BAR & RESTAURANT, 37 MAIN STREET, HOUSTON, JOHNSTONE, PA6 7HA	Non-Domestic Rates	Dissolved	2019	10083.83
<b>Total</b>					<b>£16,651.28</b>
AMBULANCE SCOTLAND TRAINING LIMITED	6-2 CARLYLE AVENUE, HILLINGTON, GLASGOW, G52 4XX	Non-Domestic Rates	Dissolved	2019	25317.60
AMBULANCE SCOTLAND TRAINING LIMITED	6-2 CARLYLE AVENUE, HILLINGTON, GLASGOW, G52 4XX	Non-Domestic Rates	Dissolved	2020	30973.95
AMBULANCE SCOTLAND TRAINING LIMITED	6-2 CARLYLE AVENUE, HILLINGTON, GLASGOW, G52 4XX	Non-Domestic Rates	Dissolved	2021	1003.24
<b>Total</b>					<b>£57,294.79</b>
ATOMIC LIMITED	UNIT B1, 55 CLARK STREET, PAISLEY, PA3 1QS	Non-Domestic Rates	Dissolved	2016	14997.92
ATOMIC LIMITED	CAR PARK, HARBOUR ROAD, PAISLEY, PA3 4DB	Non-Domestic Rates	Dissolved	2016	21037.50
ATOMIC LIMITED	CAR PARK, HARBOUR ROAD, PAISLEY, PA3 4DB	Non-Domestic Rates	Dissolved	2017	8912.22
ATOMIC LIMITED	UNIT G1, 55 CLARK STREET, PAISLEY, PA3 1QS	Non-Domestic Rates	Dissolved	2018	12887.67
ATOMIC LIMITED	10 HARBOUR ROAD, PAISLEY, PA3 4DB	Non-Domestic Rates	Dissolved	2016	4688.83
ATOMIC LIMITED	10 HARBOUR ROAD, PAISLEY, PA3 4DB	Non-Domestic Rates	Dissolved	2017	7456.00
ATOMIC LIMITED	10 HARBOUR ROAD, PAISLEY, PA3 4DB	Non-Domestic Rates	Dissolved	2018	84.16
<b>Total</b>					<b>£70,064.30</b>

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ITS A JUNGLE OUT THERE LTD	THE HERITAGE, 23 BRIDGE STREET, LINWOOD, PAISLEY, PA3 3DL	Non-Domestic Rates	Dissolved	2018	2122.78
ITS A JUNGLE OUT THERE LTD	THE HERITAGE, 23 BRIDGE STREET, LINWOOD, PAISLEY, PA3 3DL	Non-Domestic Rates	Dissolved	2019	9648.98
<b>Total</b>					<b>£11,771.76</b>
JT CONSTRUCTION LTD	2D WELLINGTON STREET, PAISLEY, PA3 2JQ	Non-Domestic Rates	Liquidated	2017	1868.62
JT CONSTRUCTION LTD	2D WELLINGTON STREET, PAISLEY, PA3 2JQ	Non-Domestic Rates	Liquidated	2018	2653.20
JT CONSTRUCTION LTD	2D WELLINGTON STREET, PAISLEY, PA3 2JQ	Non-Domestic Rates	Liquidated	2019	2708.48
JT CONSTRUCTION LTD	2D WELLINGTON STREET, PAISLEY, PA3 2JQ	Non-Domestic Rates	Liquidated	2020	2597.34
JT CONSTRUCTION LTD	2C WELLINGTON STREET, PAISLEY, PA3 2JQ	Non-Domestic Rates	Liquidated	2017	3402.55
JT CONSTRUCTION LTD	2C WELLINGTON STREET, PAISLEY, PA3 2JQ	Non-Domestic Rates	Liquidated	2018	4831.20
JT CONSTRUCTION LTD	2C WELLINGTON STREET, PAISLEY, PA3 2JQ	Non-Domestic Rates	Liquidated	2019	4931.85
JT CONSTRUCTION LTD	2C WELLINGTON STREET, PAISLEY, PA3 2JQ	Non-Domestic Rates	Liquidated	2020	4932.17
<b>Total</b>					<b>£27,925.41</b>
MORE FOR POUND LTD	UNITS 7A/8 PAISLEY CENTRE, 23 HIGH STREET, PAISLEY, PA1 2AF	Non-Domestic Rates	Dissolved	2019	12576.66
<b>Total</b>					<b>£12,576.66</b>

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PREMIUM WINDOWS AND CONSERVATORIES LIMITED LIMITED	21 WATT ROAD, HILLINGTON, GLASGOW, G52 4RY	Non-Domestic Rates	Liquidated	2018	2270.40
PREMIUM WINDOWS AND CONSERVATORIES LIMITED LIMITED	21 WATT ROAD, HILLINGTON, GLASGOW, G52 4RY	Non-Domestic Rates	Liquidated	2019	11588.50
PREMIUM WINDOWS AND CONSERVATORIES LIMITED LIMITED	21 WATT ROAD, HILLINGTON, GLASGOW, G52 4RY	Non-Domestic Rates	Liquidated	2020	5888.44
<b>Total</b>					<b>£19,747.34</b>
T N R EXPORT PACKING LTD	BLOCK A1, 35 PORTERFIELD ROAD, RENFREW, PA4 8DJ	Non-Domestic Rates	Liquidated	2018	5041.30
T N R EXPORT PACKING LTD	BLOCK A1, 35 PORTERFIELD ROAD, RENFREW, PA4 8DJ	Non-Domestic Rates	Liquidated	2019	14822.50
T N R EXPORT PACKING LTD	BLOCK A1, 35 PORTERFIELD ROAD, RENFREW, PA4 8DJ	Non-Domestic Rates	Liquidated	2020	3533.27
T N R EXPORT PACKING LTD	BLOCK A2, 35 PORTERFIELD ROAD, RENFREW, PA4 8DJ	Non-Domestic Rates	Liquidated	2018	4063.70
T N R EXPORT PACKING LTD	BLOCK A2, 35 PORTERFIELD ROAD, RENFREW, PA4 8DJ	Non-Domestic Rates	Liquidated	2019	14056.50
T N R EXPORT PACKING LTD	BLOCK A2, 35 PORTERFIELD ROAD, RENFREW, PA4 8DJ	Non-Domestic Rates	Liquidated	2020	5554.49
<b>Total</b>					<b>£47,071.76</b>
THE VENUE PAISLEY LTD	THE BUNGALOW, 15 SHUTTLE STREET, PAISLEY, PA1 1YD	Non-Domestic Rates	Dissolved	2018	4510.68

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THE VENUE PAISLEY LTD	THE BUNGALOW, 15 SHUTTLE STREET, PAISLEY, PA1 1YD	Non-Domestic Rates	Dissolved	2019	6002.50
<b>Total</b>					<b>£10,513.18</b>
VENTURA GLOBAL LTD	11 EARL HAIG ROAD, HILLINGTON, GLASGOW, G52 4JU	Non-Domestic Rates	Dissolved	2017	14865.40
VENTURA GLOBAL LTD	11 EARL HAIG ROAD, HILLINGTON, GLASGOW, G52 4JU	Non-Domestic Rates	Dissolved	2018	15312.00
VENTURA GLOBAL LTD	11 EARL HAIG ROAD, HILLINGTON, GLASGOW, G52 4JU	Non-Domestic Rates	Dissolved	2019	4270.76
<b>Total</b>					<b>£34,448.16</b>
<b>Overall Total</b>					<b>£308,064.64</b>