

**NORTH SOMERSET COUNCIL
DECISION**



**DECISION OF: EXECUTIVE MEMBER FOR FINANCE
WITH ADVICE FROM: SECTION 151 OFFICER OF THE COUNCIL
DIRECTORATE: CORPORATE SERVICES**

DECISION NO: 2018 / 2019 CSD136

SUBJECT: National non-domestic rates (NNDR) write offs

KEY DECISION: NO

BACKGROUND:

The NNDR accounts have been deemed as unrecoverable as the companies/rate payers are either dissolved or insolvent.

DECISION:

I have decided that the amount totalling £217,855.90 can be written off as the accounts can no longer be pursued.

REASONS: Accounts are either dissolved or insolvent.

OPTIONS CONSIDERED: all recovery options have been exhausted.

FINANCIAL IMPLICATIONS:

Costs - £217,855.90

Funding

Write off values have been accounted for in the relevant budget's bad debt provision.

LEGAL POWERS AND IMPLICATIONS

All recovery options have been exhausted.

CONSULTATION

Accounts have been reviewed by NNDR officers and pursued for recovery without success.

RISK MANAGEMENT n/a

EQUALITY IMPLICATIONS

Have you undertaken an Equality Impact Assessment? No

CORPORATE IMPLICATIONS

BACKGROUND PAPERS

SIGNATORIES:

DECISION MAKER(S):

Signed: *Stanley*

Title:

Date: *27 Dec 2018*

WITH ADVICE FROM:

Signed: *M. Watts*

Title: *HEAD OF CORPORATE ACCOUNTANCY*

Date: *27 DEC 2018*

Footnote: Details of changes made and agreed by the decision taker since publication of the proposed (pre-signed) decision notice, if applicable: