

Appendix 1

Case Details

Case 1

Name & address of ratepayer	Amount	Period	Reason for write off
Tooley Street Cellars Limited 14-16 Bermondsey Street, London, SE1 2EG	£77,567.63	13/12/2005 - 03/05/2011	Insolvency – no assets to claim Company Liquidated

Statement of account

Amount billed:

Period	Amount £
13/12/05-31/03/06	2,228.11
01/04/06-31/03/07	8,934.28
01/04/07-31/03/08	10,857.23
01/04/08-31/03/09	14,091.77
01/04/09-31/03/10	20,370.00
01/04/10-31/03/11	19,319.64
01/04/11-03/05/11	1,766.60

Total amount billed **77,567.63**

Payments received 0.00

Balance outstanding **£77,567.63**

Notices issued:

Date	Details
24/09/09	Bill for period 13/12/05-31/03/10
20/11/09	Reminder
28/01/10	Summons
08/03/10	Bill for period 01/04/10-31/03/11
18/05/10	Reminder
24/06/10	Summons
08/03/11	Bill for period 01/04/11-31/03/12
27/04/11	Reminder
20/05/11	Summons
07/07/11	Revised bill for period 01/04/11-03/05/11 following appointment of Administrators

Recovery action taken:

19/02/10	Liability order granted for period 13/12/05-31/03/10
17/09/10	Liability order granted for period 01/04/10-31/03/11
17/06/11	Liability order granted for period 01/04/11-31/03/12

Case history

On 24 September 2009, Tooley Street Cellars Ltd were billed retrospectively for business rates from their date of occupation of 13 December 2005. Prior to this date, bills were sent to the owners of the property, Network Rail. On 24 August 2009, Network Rail provided a copy of the lease agreement for Tooley Street Cellars Ltd and the rate liability was amended accordingly. Network Rail were asked to provide the reason for the delay in providing this information but no explanation was provided.

Bailiffs were instructed to enforce the debt once the liability order was obtained but the premises was used as storage only and they could not find sufficient goods to cover the value of the debt. The next stage of action identified was to take steps to wind up the company, but before this could be progressed notification was received that the company had gone into administration on 4 May 2011. From this date the Council worked closely with the administrators to try to ensure a dividend was repaid on the debt if possible.

In November 2011 the administrators informed the Council they were in the process of liquidating the company and there was no chance of any dividend against the NNDR debts. A winding up order was made in the High Courts of Justice on 20 January 2012. The Insolvency Service are administering the case and they have confirmed that there is no prospect of a distribution of funds.

Case 2

Name & address of ratepayer	Amount	Period	Reason for write off
Tooley Street Cellars Limited	£71,167.18	01/01/2008 - 03/05/2011	Insolvency – no assets to claim
Arches 119-123 & 909-912 & 934 & 944-945 & 951, 68- 74 Tooley Street, London, SE1 2TF			Company Liquidated

Statement of account

Amount billed:

Period	Amount £
01/07/08-31/03/09	22,716.48
01/04/09-31/03/10	31,767.50
01/04/10-31/03/11	37,309.98
01/04/11-03/05/11	3,573.88

Total amount billed £95,367.84

Payments received:

13/07/09	1,763.16cr
25/09/09	4,937.50cr
09/11/09	2,500.00cr
07/12/09	2,500.00cr
15/01/10	2,500.00cr
29/01/10	2,500.00cr
12/03/10	2,500.00cr
31/03/10	2,500.00cr
26/04/10	2,500.00cr

Total payments received £24,200.66cr

Balance outstanding £71,167.18

Notices issued:

Date	Details
13/04/10	Bill for period 01/01/08-31/03/11
10/06/10	Revised bill for period 01/07/08-31/03/11 (empty property – exempt from charge 01/01/08-30/06/08)
16/09/10	Reminder
27/10/10	Summons for amount due from 01/07/08-31/03/10
25/01/11	Summons for amount due from 01/04/10-31/03/11
08/03/11	Bill for period 01/04/11-31/03/12
05/07/11	Revised bill for period 01/04/11-03/05/11 following appointment of Administrators

Recovery action taken:

19/11/10 Liability order granted for period 01/07/08-31/03/10
16/02/11 Liability order granted for period 01/04/10-31/03/11

Following changes to the Rating List undertaken by the Valuation Office Agency of HM Revenues and Customs, a bill was issued on 13 April 2010. The company claimed the premises was uninhabitable but were unwilling to approach the Valuation Office Agency (as suggested by Southwark) to appeal to have the property taken out of rating or have the rateable value reduced. Since the property was unoccupied, a six month empty property exemption was applied for the period 1 January to 30 June

In April 2010 payments totalling £24,200.66 were transferred onto the account from another Tooley Street Cellars Ltd account that was in credit to reduce the outstanding debt.

Bailiffs were instructed to enforce the debt once the liability order was obtained but were unable to obtain further payment. The next stage of action identified was to take steps to wind up the company, but before this could be progressed notification was received that the company had gone into administration on 4 May 2011. From this date the Council worked closely with the administrators to try to ensure a dividend was repaid on the debt if possible.

In November 2011 the administrators informed the Council they were in the process of liquidating the company and there was no chance of any dividend against the NNDR debts. A winding up order was made in the High Courts of Justice on 20 January 2012. The Insolvency Service are administering the case and they have confirmed that there is no prospect of a distribution of funds.

Case 3

Name & address of ratepayer	Amount	Period	Reason for write off
Tooley Street Cellars Limited Arches 119-123 & 909-952 (Excl 947, 948 & 950), 68-74 Tooley Street, London , SE1 2TF	£30,498.62	01/04/2007 – 31/10/2007	Insolvency – no assets to claim Company Liquidated

Statement of account

Amount billed:

Period	Amount £
01/04/07-31/10/07	40,498.62

Total amount billed 40,498.62

Payments received;

04/02/08	10,000.00cr
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Total payments received £10,000.00cr

Balance outstanding £30,498.62

Notices issued:

Date	Details
27/06/08	Bill for period 01/04/07-31/10/07
21/07/08	Reminder
20/08/08	Summons

Recovery action taken:

24/09/08	Liability order granted for period 01/04/07-31/10/07
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Following changes to the Rating List undertaken by the Valuation Office Agency of HM Revenues and Customs, a bill was issued on 27 June 2008.

In June 2008 a single payment of £10,000.00 was transferred onto the account from another Tooley Street Cellars Ltd account that was in credit to reduce the outstanding debt.

Bailiffs were instructed to enforce the debt once the liability order was obtained but they could not find sufficient goods to cover the value of the debt. The next stage of action identified was to take steps to wind up the company, but before this could be progressed notification was received that the company had gone into administration on 4 May 2011. From this date the Council worked closely with the administrators to try to ensure a dividend was repaid on the debt if possible.

In November 2011 the administrators informed the Council they were in the process of liquidating the company and there was no chance of any dividend against the NNDR debts. A winding up order was made in the High Courts of Justice on 20

January 2012. The Insolvency Service are administering the case and they have confirmed that there is no prospect of a distribution of funds.

Case 4

Name & address of ratepayer	Amount	Period	Reason for write off
Tooley Street Cellars Ltd 68-74 Tooley Street, London, SE1 2TF	£14,504.90	01/10/2006 – 31/03/2007	Insolvency – no assets to claim Company Liquidated

Statement of account

Amount billed:

Period	Amount £
01/10/06-31/03/07	44,260.90

Total amount billed 44,260.90

Payments received;

13/07/09	2,318.50cr
25/09/09	2,500.00cr
25/09/09	2,437.50cr
09/11/09	2,500.00cr
07/12/09	2,500.00cr
15/01/10	2,500.00cr
29/01/10	2,500.00cr
12/03/10	2,500.00cr
31/03/10	2,500.00cr
26/04/10	2,500.00cr
03/06/10	2,500.00cr
30/06/10	2,500.00cr

Total payments received £29,756.00cr

Balance outstanding £14,504.90

Notices issued:

Date	Details
14/05/07	Bill for period 01/04/07-31/03/08
24/05/07	Bill for period 01/10/06-31/03/07
11/06/07	Reminder
02/07/07	Summons
25/07/07	Revised bill as property removed from rating list from 01/04/07

Recovery action taken:

20/07/07 Liability order granted for period 01/10/06-31/03/08

The ratepayer was initially registered for business rates from 1 April 2007 on 14 May 2007. The account start date was subsequently revised on 24 May 2007 following receipt of additional information to start from 1 October 2006.

The account was closed on 25 July 2007 following changes to the Rating List undertaken by the Valuation Office Agency of HM Revenues and Customs.

Bailiffs initially managed to obtain £29,756.00 in payments between 13 July 2009 and 26 April 2010. When further payment could not be obtained, the case was returned to the Council. The next stage of action identified was to take steps to wind up the company, but before this could be progressed notification was received that the company had gone into administration on 4 May 2011. From this date the Council worked closely with the administrators to try to ensure a dividend was repaid on the debt if possible.

In November 2011 the administrators informed the Council they were in the process of liquidating the company and there was no chance of any dividend against the NNDR debts. A winding up order was made in the High Courts of Justice on 20 January 2012. The Insolvency Service are administering the case and they have confirmed that there is no prospect of a distribution of funds.

Case 5

Name & address of ratepayer	Amount	Period	Reason for write off
Tooley Street Cellars Ltd	£16,204.22	24/06/2008 – 30/06/2009	Insolvency – no assets to claim
47 St Thomas Street, London, SE1 3QX			Company Liquidated

Statement of account

Amount billed:

Period	Amount £
24/06/08-31/03/09	12,093.01
01/04/09-30/06/09	4,111.21
Total amount billed	16,204.22

Payments received 0.00

Balance outstanding £16,204.22

Notices issued:

Date	Details
07/01/09	Bill for period 24/06/08-31/03/09
23/03/09	Reminder
29/04/09	Summons
21/02/09	Bill for period 01/04/09-31/03/10
16/04/09	Reminder
02/06/09	Summons
24/09/09	Revised bill for period 01/04/09-30/06/09 following vacation of property

Recovery action taken:

15/05/09	Liability order granted for period 24/06/08-31/03/09
19/06/09	Liability order granted for period 01/04/09-31/03/10

On 7 January 2009 Tooley Street Cellars Ltd were registered for business rates from 26 June 2008. The account was closed on 24 September 2009 following information received from the managing agents for the premises.

Bailiffs were instructed to enforce the debt once the liability order was obtained but they could not find sufficient goods to cover the value of the debt. The next stage of action identified was to take steps to wind up the company, but before this could be progressed notification was received that the company had gone into administration on 4 May 2011. From this date the Council worked closely with the administrators to try to ensure a dividend was repaid on the debt if possible.

In November 2011 the administrators informed the Council they were in the process of liquidating the company and there was no chance of any dividend against the NNDR debts. A winding up order was made in the High Courts of Justice on 20

January 2012. The Insolvency Service are administering the case and they have confirmed that there is no prospect of a distribution of funds.

Case 6

Name & address of ratepayer	Amount	Period	Reason for write off
Tooley Street Cellars Ltd, Arches 913, 914, 68-74 Tooley Street, London , SE1 2TF	£11,272.91	05/11/2007 – 03/05/2011	Insolvency – no assets to claim Company Liquidated

Statement of account

Amount billed:

Period	Amount £
05/05/08-31/03/09	4818.09
01/04/09-31/03/10	0.00
01/04/10-31/03/11	5861.51
01/04/11-03/05/11	593.31

Total amount billed **11,272.91**

Payments received 0.00

Balance outstanding **£11,272.91**

Notices issued:

Date	Details
09/06/10	Bill for period 05/02/08-31/03/10
16/07/10	Reminder
26/08/10	Summons
10/02/11	Bill for period 01/04/10-31/03/11
08/03/11	Bill for period 01/04/11-31/03/12
27/04/11	Reminder
20/05/11	Summons
07/07/11	Revised bill for period 01/04/11-03/05/11 following vacation of property

Recovery action taken:

17/09/10	Liability order granted for period 05/05/08-31/03/09
17/06/11	Liability order granted for period 01/04/09-31/03/12

On 9 June 2010, Tooley Street Cellars Ltd were retrospectively registered for business rates from 5 November 2007 following a property inspection instigated due to various liability disputes. The visit established that the property was unoccupied but leased by Tooley Street Cellars Ltd. The property was exempt from empty property rate from 1 April 2009 31 March 2010 because the rateable value of the property was less than £18,000. From 1 April 2010 the empty rate

charge became payable because the rateable value of the property was increased to £19,250.

Bailiffs were instructed to enforce the debt once the liability order was obtained but they could not find sufficient goods to cover the value of the debt. The next stage of action identified was to take steps to wind up the company, but before this could be progressed notification was received that the company had gone into administration on 4 May 2011. From this date the Council worked closely with the administrators to try to ensure a dividend was repaid on the debt if possible.

In November 2011 the administrators informed the Council they were in the process of liquidating the company and there was no chance of any dividend against the NNDR debts. A winding up order was made in the High Courts of Justice on 20 January 2012. The Insolvency Service are administering the case and they have confirmed that there is no prospect of a distribution of funds.

Case 7

Name & address of ratepayer	Amount	Period	Reason for write off
Tooley Street Cellars Ltd, Arches 119-123 & 909-912 & 922-945 & 949, 16-20 Weston Street And, 68-74 Tooley Street, London , SE1 2TF	£10,434.00	01/11/07-31/12/07	Insolvency – no assets to claim Company Liquidated

Statement of account

Amount billed:

Period	Amount £
01/11/07-31/12/07	10,434.00

Total amount billed **10,434.00**

Payments received 0.00

Balance outstanding **£10,434.00**

Notices issued:

Date	Details
01/07/08	Bill for period 01/11/07-31/12/07
28/07/08	Reminder
20/08/08	Summons

Recovery action taken:

19/09/08 Liability order granted for period 01/11/07-31/12/07

On 1 July 2008, Tooley Street Cellars Ltd were retrospectively registered for business rates for the period 1 November 2007 until 31 December 2007 following changes to the Rating List undertaken by the Valuation Office Agency of HM Revenues and Customs.

Bailiffs were instructed to enforce the debt once the liability order was obtained but they could not find sufficient goods to cover the value of the debt. The next stage of action identified was to take steps to wind up the company, but before this could be progressed notification was received that the company had gone into administration on 4 May 2011. From this date the Council worked closely with the administrators to try to ensure a dividend was repaid on the debt if possible.

In November 2011 the administrators informed the Council they were in the process of liquidating the company and there was no chance of any dividend against the NNDR debts. A winding up order was made in the High Courts of Justice on 20 January 2012. The Insolvency Service are administering the case and they have confirmed that there is no prospect of a distribution of funds.

Case 8

Name & address of ratepayer	Amount	Period	Reason for write off
Tooley Street Cellars Ltd Arches 935-937, 68-74 Tooley Street, London , SE1 2TF	£7.32	01/04/2008 – 04/10/2009	Insolvency – no assets to claim Company Liquidated

Statement of account

Amount billed:

Period	Amount £
01/01/08-31/03/08	673.40
01/04/08-31/03/09	2,818.20
01/04/09-04/10/09	1,515.72
Total amount billed	5,007.32

Payments received

03/06/10	2,500.00cr
30/06/10	2,500.00cr

Total payments received £5,000.00cr

Balance outstanding £7.32

Notices issued:

Date	Details
24/09/09	Bill for period 13/12/05-31/03/10
20/11/09	Reminder
28/01/10	Summons
08/03/10	Bill for period 01/04/10-31/03/11
18/05/10	Reminder
24/06/10	Summons
08/03/11	Bill for period 01/04/11-31/03/12
27/04/11	Reminder
20/05/11	Summons
07/07/11	Revised bill for period 01/04/11-03/05/11 following vacation of property

Recovery action taken:

19/02/10	Liability order granted for period 13/12/05-31/03/10
17/09/10	Liability order granted for period 01/04/10-31/03/11
17/06/11	Liability order granted for period 01/04/11-31/03/12

The ratepayer was registered for business rates from 1st April 2008 on 15th April 2010. The account was closed on 18th January 2011 following information the property was sold in 2009.

Bailiffs initially managed to obtain £5,000.00 in payments in June 2010. When further payment could not be obtained, the case was returned to the Council. The next stage of action identified was to take steps to wind up the company, but before this could be progressed notification was received that the company had gone into administration on 4 May 2011. From this date the Council worked closely with the administrators to try to ensure a dividend was repaid on the debt if possible. The adjustment to the account following the vacation of the property resulted in a small balance remaining outstanding.

In November 2011 the administrators informed the Council they were in the process of liquidating the company and there was no chance of any dividend against the NNDR debts. A winding up order was made in the High Courts of Justice on 20 January 2012. The Insolvency Service are administering the case and they have confirmed that there is no prospect of a distribution of funds.

Case 9

Name & address of ratepayer	Amount	Period	Reason for write off
Tooley Street Cellars Ltd 14-16 Bermondsey Street, London, SE1 2EG	£10,278.43	04/05/2011 to 11/11/11	Insolvency – no assets to claim Company Liquidated

Statement of account

Amount billed:

Period	Amount £
04/05/11-11/11/11	10,278.43

Total amount billed **10,278.43**

Payments received 0.00

Balance outstanding **£10,278.43**

Notices issued:

Date	Details
07/07/11	Bill for period 04/05/11-31/03/12
19/01/12	Revised bill for period 04/05/11-11/11/11 following vacation of the property

This account was set up on 7 July 2011 for the period after the company went into administration. This debt is not enforceable and therefore the Council have worked closely with the administrators to try to ensure a dividend was repaid on the debt if possible and push through the subsequent liquidation once it became apparent a dividend return was not possible.

In November 2011 the administrators informed the Council they were in the process of liquidating the company and there was no chance of any dividend against the NNDR debts. A winding up order was made in the High Courts of Justice on 20 January 2012. The Insolvency Service are administering the case and they have confirmed that there is no prospect of a distribution of funds.

Case 10

Name & address of ratepayer	Amount	Period	Reason for write off
Tooley Street Cellars Ltd Arches 935-937, 68-74 Tooley Street, London , SE1 2TF	£478.38	01/04/11 to 03/05/11	Insolvency – no assets to claim Company Liquidated

Statement of account

Amount billed:

Period	Amount £
01/04/11-03/05/11	478.38

Total amount billed **478.38**

Payments received 0.00

Balance outstanding **£478.38**

Notices issued:

Date	Details
07/10/11	Bill for period 01/04/11-31/03/12
16/11/11	Reminder
20/01/12	Summons
02/04/12	Revised bill for period 01/04/11-19/01/12 following vacation of property
08/06/12	Revised bill for period 01/04/11-03/05/11 as property is exempt from empty rate from date Administrators were appointed.

This account was set up on 7 October 2011 following evidence from the previous occupiers that they handed the property back to their landlords, Tooley Street Cellars on 6 June 2010.

In November 2011 the administrators informed the Council they were in the process of liquidating the company and there was no chance of any dividend against the NNDR debts. A winding up order was made in the High Courts of Justice on 20 January 2012. The Insolvency Service are administering the case and they have confirmed that there is no prospect of a distribution of funds.