

Appendix 1

Case Details

Case 1

Name & address of ratepayer	Amount	Period	Reason for write off
Alpha Guard Ltd, Lancaster House, 70 Newington Causeway, London, SE1 6DF	£259,746.04	8/8/08 - 31/12/09	Insolvency – no assets to claim Company Dissolved

Notices issued	Date of issue	Amount	Financial Year
Demands (Bill)			
Opening	18/11/09	£223,332.27	2008/09
Amended demand (Bill)	05/01/10	£259,581.04	2008/09
Reminder Notices	16/12/09	£223,332.27	2008/09
	26/02/10	£259,581.04	2008/09
Liability Order granted following court summons	16/04/10	£259,746.04	2008/09
	Total LO Debt	£259,746.04	
	(of which are costs)	£165	
	<u>Total Write Off</u>	<u>£259,581.04</u>	

The ratepayer was retrospectively registered for business rates for the period 8th August 2008 until 31st December 2009 on 18th November 2009 based on documentation from the landlords of the premises. All notifications were sent to the registered office address of the company.

Bailiffs had been instructed to enforce the debt once the liability order was obtained but the property did not have assets to distrain upon in order to settle the debt.

No payments were made direct to the Council or collected via the Bailiffs.

The company was dissolved on 10th December 2010 with no dividend to any creditors leaving the debt irrecoverable.

Case 2

Name & address of ratepayer	Amount	Period	Reason for write off
Dorset Solutions Ltd, 268-282 Waterloo Road, London, SE1 8RQ	£149,371.58	1/4/10 - 26/05/11	Insolvency – no assets to claim Company Liquidated

Notices issued	Date of issue	Amount	Financial Year
Demands (Bill)			
	11/07/11	£127,885.03	2010/11
	11/07/11	£21,486.55	2011/12
	<u>Total Write Off</u>	<u>£149,371.58</u>	

The ratepayer was retrospectively registered for business rates for the period 1st April 2010 until 26th May 2011 on 11th July 2011 based on retrospective documentation from the landlords of the premises.

There was a slight delay in billing whilst legal advice was sought as company went into liquidation prior to the start date of the lease of premises and until then, the landlords of the premises were billed.

Legal advice received confirmed that there was no option but to bill the liquidated company as the lease is legally binding for the purpose of charging business rates.

The company was dissolved on 12th March 2010 with no dividend to any creditors leaving the debt irrecoverable.

Case 3

Name & address of ratepayer	Amount	Period	Reason for write off
2invest Ltd, (Excl 2nd & 4th Flrs), Lancaster House, 70 Newington Causeway, London, SE1 6DF	£109,986.30	1/4/10 - 6/12/10	Insolvency – no assets to claim Company Dissolved

<u>Notices issued</u>	<u>Date of issue</u>	<u>Amount</u>	<u>Financial Year</u>
Demands (Bill)			
	27/01/11	£109,986.30	2010/11
Reminder Notice			
	16/03/11	£109,986.30	2010/11
	<u>Total Write Off</u>	<u>£109,986.30</u>	

The ratepayer was retrospectively registered for business rates for the period 1st April 2010 until 6th December 2010 on 27th January 2011 following changes to the Rating List undertaken by the Valuation Office Agency of HM Revenues and Customs.

The delay in being able to bill was caused as until the point where the Valuation Office Agency amended the Rating List, 2Invest Ltd were not liable for business rates as the owners were paying business rates for the whole premises. The Council could not therefore bill 2Invest Ltd prior to 27th January 2011 as a result and the circumstances were beyond the control of the Council.

The company was dissolved on 7th December 2010 which was prior to the Valuation Office Agency updating the Rating List, with no dividend payable to any creditors leaving the debt irrecoverable.

Case 4

Name & address of ratepayer	Amount	Period	Reason for write off
Powwow Water Company Ltd, Unit A At, 10 Marlborough Grove, London, SE1 5JT	£77,456.49	1/8/09 - 24/3/10	Insolvency – no assets to claim

<u>Notices issued</u>	<u>Date of issue</u>	<u>Amount</u>	<u>Financial Year</u>
Demand			
	17/11/09	£79,753.93	2009/10
	21/01/10	£79,753.93	2009/10 (reissue)
	08/03/10	£128,030.00	2010/11
	15/04/10	£128,030.00	2010/11 (reissue)
	06/01/11	£77,456.49	Multiple year
Reminder Notices			
	16/04/10	£12,803.00	2010/11
	16/03/11	£77,456.49	2009/10
	<u>Total</u>	<u>£77,456.49</u>	

The ratepayer was registered for business rates for the period 1st August 2009 until 24th March 2010 based on documentation received. Bills were originally sent to the premises until further correspondence was received on 21/1/10 where a revised forwarding address was provided and added to the account details.

Correspondence was received on 6th April 2010 from Deloitte LLP stating the company had gone into administration. All further correspondence from that date was sent direct to Deloitte LLP as the administrators for the company.

The account was closed on 6th January 2011 based on evidence provided by the landlord's agent that the lease for the property had been surrendered.

An Email received from Deloitte LLP dated 29th March 2011 states that *any outstanding amounts relating to non domestic rates charges incurred in the period prior to the Administrators' appointment will rank as an unsecured claim against the Company. It should be noted that there will be no dividend available to unsecured creditors in this case.*

The company, though not formally liquidated, confirms that there is no potential dividend payable towards the business rates debt leaving the debt irrecoverable.

Case 5

Name & address of ratepayer	Amount	Period	Reason for write off
Ablethird Ltd, Job Centre, 92-94 Borough High Street, London, SE1 1LL	£73,061.53	7/12/09 - 14/12/10	Insolvency – no assets to claim

<u>Notices issued</u>	<u>Date of issue</u>	<u>Amount</u>	<u>Financial Year</u>
Demands (Bill)			
Opening	17/09/10	£94,826.83	Multiple Year
Vacation	23/12/10	£72,986.83	Multiple Year
Reminder Notices			
	15/10/10	£30,704.83	Multiple Year
	17/01/11	£72,986.83	Multiple Year
Liability Order following court summons	15/06/11	£73,061.53	Multiple Year
	Total LO Debt	£73,061.53	
	(of which are costs)	£165	
	<u>Total Write Off</u>	<u>£72,896.53</u>	

The account was registered for business rates for the period 7th December 2009 until 14th December 2010 based on documentation received. Demands have been sent consistently to the insolvency practitioners, Baker Tilly. Companies House shows that the company moved from administration to receivership in 2010.

The account was closed on 23rd December 2010 and revised demands issued due to evidence provided by the landlord's agent that the lease for the property had expired.

A report from official receivers shows that due to level of debts owed to secured creditors there is no prospect of a dividend payable towards the business rates debt leaving the debt irrecoverable.

Case 6

Name & address of ratepayer	Amount	Period	Reason for write off
Tenacity Ltd (Guernsey), Units 10-12a, The Circle, Queen Elizabeth Street, London, SE1 2JE	£72,700.45	2/9/09 - 16/10/10	Insolvency – no assets to claim Company Liquidated

<u>Notices issued</u>	<u>Date of issue</u>	<u>Amount</u>	<u>Financial Year</u>
Demands (Bill)			
Opening	02/10/09	£36,167.71	2009/10
	08/03/10	£66,402.00	2010/11
Vacation	11/11/10	£73,370.45	Multiple Year
Reminder Notices			
	16/09/10	£39,842.00	Multiple Year
Liability Orders following the issue of a court summons			
	17/02/11	£36,167.71	2009
	17/06/11	£36,202.74	2010
	Total LO Debt	£72,700.45	
	(of which are costs)	£330	
	<u>Total Write Off</u>	<u>£72,370.45</u>	

The ratepayer was registered on 2nd October 2009 for business rates for the period 2nd September 2009 until 16th October 2010 as landlords of the premises following the vacation of the previous tenants. Demands were initially sent incorrectly to Tenacity Ltd which is a UK company. After investigation it was ascertained the correct owners were a Guernsey based company and the account was corrected on 1/3/10.

A winding up order was made on 11/8/10 but the company was not officially liquidated until 24th January 2011 as per the Guernsey companies house website.

The Council has been liaising with the Insolvency Practitioners throughout the process since September 2010 which resulted in the account being closed from 16/10/10 when the property was sold.

The company was officially liquidated on 24th January 2011 with no dividend to any creditors leaving the debt irrecoverable.

Case 7

Name & address of ratepayer	Amount	Period	Reason for write off
Emporium Delights Ltd, 87-95 Rye Lane, London, SE15 4TL	£55,973.22	20/5/09 - 14/01/10	Insolvency – no assets to claim Company Dissolved

<u>Notices issued</u>	<u>Date of issue</u>	<u>Amount</u>	<u>Financial Year</u>
Demands (Bill)			
Opening	10/08/09	£73,480.82	2009/10
	18/09/09	£73,480.82	2009/10
Vacation	12/02/10	£55,973.22	2009/10
Reminder Notices			
	19/11/09	£73,480.82	2009/10
Liability Order following the issue of a court summons			
	11/12/09	£73,480.82	2009/10
	Total LO Debt	£55,973.22	
	(of which are costs)	£165	
	<u>Total Write Off</u>	<u>£55,808.22</u>	

The ratepayer was registered for business rates for the period 20th May 2009 until 14th January 2010. As bills were returned 'gone away' the forwarding address as per companies house was removed on 18th September 2009 and bills sent direct to the premises.

The account was closed on 12th October 2010 following investigations undertaken by a property inspector and the new occupiers were billed from 15th January 2010. The bills were then sent, again to the registered office address.

The company was officially dissolved on 26th October 2010 with no dividend to any creditors leaving the debt irrecoverable.