

FRIDAY, 25 AUGUST 2023

TO: THE CABINET MEMBER FOR RESOURCES

I HEREBY SUMMON YOU TO ATTEND A VIRTUAL MEETING OF THE **CABINET MEMBER FOR RESOURCES** WHICH WILL BE HELD AT **10.00 AM, ON TUESDAY, 5TH SEPTEMBER, 2023** FOR THE TRANSACTION OF THE BUSINESS OUTLINED ON THE ATTACHED AGENDA.

Wendy Walters

CHIEF EXECUTIVE

Democratic Officer:	Kevin Thomas
Telephone (direct line):	01267 224027
E-Mail:	kjthomas@carmarthenshire.gov.uk

Wendy Walters Prif Weithredwr, *Chief Executive*,
Neuadd y Sir, Caerfyrddin. SA31 1JP
County Hall, Carmarthen. SA31 1JP

A G E N D A

1. DECLARATIONS OF PERSONAL INTEREST
2. TO SIGN AS A CORRECT RECORD THE DECISION RECORD OF THE MEETING HELD ON THE 13TH JULY 2023 3 - 6
3. IRRECOVERABLE ACCOUNT 7 - 20
4. REPORTS NOT FOR PUBLICATION
FOLLOWING CONSIDERATION OF ALL THE CIRCUMSTANCES OF THE CASE AND FOLLOWING THE APPLICATION OF THE PUBLIC INTEREST TEST THE CABINET MEMBER MAY CONSIDER THAT THE FOLLOWING ITEMS ARE NOT FOR PUBLICATION AS THEY CONTAIN EXEMPT INFORMATION AS DEFINED IN PARAGRAPH 14 OF PART 4 OF SCHEDULE 12A TO THE LOCAL GOVERNMENT ACT, 1972 AS AMENDED BY THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) (VARIATION) (WALES) ORDER 2007.
5. PROPOSED EASEMENT AT LAND TO THE REAR OF LLWYN YR YNYS (SHELTERED HOUSING), LLWYNHENDY, LLANELLI. 21 - 28

Note:- The press and public are not entitled to attend the meeting. The decision record will be published normally within 3 working days.

THURSDAY, 13 July 2023

PRESENT: Councillor: A. Lenny (Cabinet Member).

The following officers were in attendance:

A Thomas, Revenue Services Manager
S. Jones, Tenancy Support Lead
K. Thomas, Democratic Services Officer

Virtual Meeting - 10.00 - 10.50 am

1. DECLARATIONS OF PERSONAL INTEREST

There were no declarations of personal interest.

2. TO SIGN AS A CORRECT RECORD THE DECISION RECORD OF THE MEETING HELD ON THE 18TH MAY 2023

RESOLVED that the decision record for the meeting held on the 18th May 2023 be signed as a correct record.

3. REPORTS NOT FOR PUBLICATION

RESOLVED pursuant to the Local Government Act 1972, as amended by the Local Government (Access to Information)(Variation)(Wales) Order 2007 that the following items were not for publication as the reports contained exempt information as defined in Paragraphs 12 and 14 of Part 4 of Schedule 12A to the Act.

4. FORMER TENANT DEBT WRITE-OFF

Following the application of the public interest test it was **RESOLVED** pursuant to the Act referred to in minute no. 3 above not to publicise the content of the report as it contained exempt information relating to the financial or business affairs of any particular person (including the Authority holding that information) (Paragraph 12 of Part 4 of Schedule 12A to the Act).

The public interest test in this matter related to the fact that the report included personal data relating to former council tenants, including details of their rent arrears. The publication of individual rents is unwarranted and outweighs the public interest in disclosing the information therein as disclosure would be an unwarranted and excessive intrusion into the private and family lives of the individuals concerned.

The Cabinet Member considered a report prepared in accordance with the Council's Procedure Rules, providing the current position on current and former tenant debt and seeking the write-off of those debts in excess of £1,500.

The Cabinet Member noted the cases outlined in the report and considered the individual reports for each of the current and former tenants detailing the reasons why write-off was being sought which included personal circumstances.

RESOLVED that the current and former tenant debt arrears detailed within the report be written-off as irrecoverable.

5. IRRECOVERABLE ACCOUNTS - HOUSING BENEFIT OVERPAYMENTS

Following the application of the public interest test it was **RESOLVED** pursuant to the Act referred to in minute 4 above not to publicise the content of the report as it contained exempt information relating to the financial or business affairs of any particular person (including the Authority holding that information) (Paragraph 14 of Part 4 of Schedule 12A to the Act).

The public interest in maintaining the exemption referred to above outweighs the public interest in disclosing the information contained within the report as disclosure has the potential to have a disproportionate effect upon the individuals concerned and was not necessary for any of the purposes specified in the Data Protection Act 2018

The Cabinet Member considered a report which contained a schedule of housing benefit over-payment accounts which had been identified as being irrecoverable. Recovery procedures, where appropriate, had been exhausted and there was no likelihood of payment being secured. It was therefore considered appropriate to write-off those accounts against the Authority's prudent bad debt provision for Housing Benefit overpayments.

RESOLVED that the accounts detailed within the report be written-off as irrecoverable.

6. COUNCIL TAX - DISCRETIONARY DISCOUNTS

Following the application of the public interest test it was **RESOLVED** pursuant to the Act referred to in minute 4 above not to publicise the content of the report as it contained exempt information relating to the financial or business affairs of any particular person (including the Authority holding that information) (Paragraph 14 of Part 4 of Schedule 12A to the Act).

The public interest test in this matter related to applications for the discretionary reduction of Council Tax and that in all the circumstances of the case the public interest in maintaining the exemption under paragraph 14 of Schedule 12A of the 1972 Act outweighed the public interest in disclosing the information contained within the report as disclosure had the potential to have a disproportionate effect upon the individuals concerned and was not necessary for any of the purposes specified in the Data Protection Act 2018.

The Cabinet Member considered a report detailing applications received for discretionary reduction of Council Tax.

It was noted that regulations had been introduced with effect from April 2004 giving local authorities discretionary powers to grant locally determined Council Tax discounts or reductions, over and above existing statutory reductions. While delegated authority was granted to the Head of Financial Services to determine applications falling within specific criteria, applications falling outside those criteria were to be determined by the Cabinet Member for Resources:

RESOLVED:

- 5.1 that the awards detailed in Appendix A to the report be approved and that delegated authority be granted to the Revenue Services Manager to approve the reduction, removal or increase the award if there was a future change in circumstances;
- 5.2 That application reference numbers 60400061-6, 60332021-5 and 60415766-0 be granted in the sums detailed in the report.
- 5.3 That the sum owed in respect of reference number 60409283-7 in respect of the period 4.4.22 – 14.8.22 be written off.

7. IRRECOVERABLE ACCOUNTS - NON-DOMESTIC RATES

Following the application of the public interest test it was **RESOLVED** pursuant to the Act referred to in minute 3 above not to publicise the content of the report as it contained exempt information relating to the financial or business affairs of any particular person (including the Authority holding that information) (Paragraph 14 of Part 4 of Schedule 12A to the Act).

The public interest test in this matter related to applications for the the writing off of irrecoverable Non Domestic Rates and that in all the circumstances of the cases the public interest in maintaining the above exemption outweighed the public interest in disclosing the information contained within the report as disclosure had the potential to have a disproportionate effect upon the individuals concerned and was not necessary for any of the purposes specified in the Data Protection Act 2018.

The Cabinet Member considered a report which contained details of accounts which had been identified as being irrecoverable. Recovery procedures, where appropriate, had been exhausted and there was no likelihood of payment being secured. It was therefore considered appropriate to write-off those accounts.

RESOLVED that the arrears detailed within the report be written-off as irrecoverable.

CABINET MEMBER

DATE

5th September 2023

Cabinet Member:	Portfolio:
Cllr. Alun Lenny	Resources

IRRECOVERABLE ACCOUNT

PURPOSE:

To consider write off of irrecoverable account

RECOMMENDATIONS / KEY DECISIONS REQUIRED:

It is recommended that the account listed be written off as irrecoverable.

REASONS:

The account listed on the schedule attached to this report has been identified as irrecoverable.

For the reasons stated, there is no likelihood of payment now being secured and it is appropriate to write the debt off against the Council's prudent bad debt provision.

Directorate: Corporate Services	Designations:	Tel Nos. / E Mail Addresses :
Name of Head of Service: Helen L Pugh	Head of Revenues & Financial Compliance	HLPugh@ carmarthenshire.gov.uk
Report Author: Ann Thomas	Council Tax and Benefits Manager	01554 742126 anthomas@carmarthenshire.gov.uk

Declaration of Personal Interest (if any):

None.

Dispensation Granted to Make Decision (if any):

Not Applicable.

Decision Made:

Signed:

DATE: _____

CABINET MEMBER

The following section will be completed by the Democratic Services Officer in attendance at the meeting

Recommendation of Officer adopted	YES / NO
Recommendation of the Officer was adopted subject to the amendment(s) and reason(s) specified:	
Reason(s) why the Officer's recommendation was not adopted:	

EXECUTIVE SUMMARY
CABINET MEMBER FOR RESOURCES DECISIONS MEETING
5th September 2023

IRRECOVERABLE ACCOUNTS

1. The Revenue Services Unit is responsible for collecting significant sums each year in respect of local taxation (Business Rates and Council Tax), Benefit Overpayments and Sundry Debtors (miscellaneous income accounts)
2. The net collectable debit, i.e. the total payable after reliefs and allowances, for these income strands will vary from year to year but is normally well in excess of £200 million, with good collection rates normally achieved. Despite these good collection rates there will inevitably be accounts where it has not proved possible to recover the debt in full.
3. Annually the department raises approximately 50,000 Sundry Debtor invoices the value of which fluctuates from year to year but is usually in the region of £60m
4. The attached schedules give details of Sundry Debtor account that has been identified as irrecoverable for the reasons outlined.
5. Recovery procedures, where appropriate, have not secured payment and there is no likelihood of payment now being obtained. It is therefore considered appropriate to write off the account against the Authority's prudent bad debt provision.

DETAILED REPORT ATTACHED ?

YES (account schedules)

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report :

Signed: **Ann Thomas** **Revenue Services Manager**

Policy and Crime & Disorder	Legal	Finance	ICT	Risk Management Issues	Organisational Development	Physical Assets
NONE	YES	YES	NONE	NONE	NONE	NONE

2. LEGAL

Public Interest Test

3. Finance

As stated, losses are offset against the Council's prudent general bad debt provision other than Non-Domestic rate debts which are offset against the Council's contribution to the Welsh Government NDR Pool.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Ann Thomas

Revenue Services Manager

(Please specify the outcomes of consultations undertaken where they arise against the following headings)

1. Scrutiny Committee

Not Applicable.

2. Local Member(s)

Not Applicable.

3. Community / Town Council

Not Applicable.

4. Relevant Partners

Not Applicable.

5. Staff Side Representatives and other Organisations

Not Applicable.

**Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:**

These are detailed below:

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Individual files / electronic documents held on Information@Work	As report	Revenue Services Unit, Ty Elwyn, LLANELLI

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Executive Board Member for Resources - Decision Meeting

5th September 2023

Irrecoverable Account- Sundry Debtors

1.	Ref. 400496
Name & Address of Applicant(s)	<ul style="list-style-type: none">• Bob Jones, Prytherch & Co Marts Limited
Background / Basis of Request	<ul style="list-style-type: none">• The debt has accrued in relation to lease rental fees in respect of Carmarthen Mart.• Details of the debt accrued are contained in appendix A.• Carmarthenshire Count Council has sought legal advice from Counsel, and details prepared from the legal section are contained at appendix B
Current Application	<ul style="list-style-type: none">• To write off Total Debt £390 773.56
Recommendation	<ul style="list-style-type: none">• To approve the write off
Reason for	<ul style="list-style-type: none">• There is little to suggest at this stage that any enforcement action would be proportionate to the

Recommendation

expense involved.

- There is no evidence of the Company being able to meet the consequences of enforcement action.
- Given that the company does not appear to be trading any longer and intends to dissolve itself, the threat of enforcement action does not appear of any benefit either.
- There is therefore no likelihood of recovering the debt.
- The information is supported by Counsel's advice to the Council and focuses upon whether there is sufficient evidence of assets of BJP available to meet any Judgment that may be obtained by CCC or generally to meet its liabilities to CCC.

400496 BOB JONES PRYDDERCH

Invoice No	Trans Type	T T Desc	Trans. Date	Invoiced	Transfers	Cancellations	Payments	Balance	Tax Amount	Narrative
94480837	SO	Normal Sales Orders	06/01/2017	161,553.94			0.00	68,670.61	26,925.66	GROUND COMMISSION AS PER CERTIFIED ACCOUNTS 01.05.2013 TO 30.04.2015
94480837	RC	Cash Receipting	06/11/2017				-10,000.00			
94480837	RC	Cash Receipting	06/01/2018				-20,000.00			
94480837	TR	Transfer from 91449234	30/05/2018		-2,096.00					
94480837	TR	Transfer from 91690859	30/05/2018		-13,912.32					
94480837	TR	Transfer from 91528338	30/05/2018		-30,000.00					
94480837	CA	part Cancellation	18/07/2018			-0.01				
94480837	RC	Cash Receipting	15/11/2018				-6,875.00			
94480837	TR	Transfer 93840614	18/01/2019				-10,000.00			
94480837	TR	Transfer 93840614	18/01/2019	161,553.94	-46,008.32	-0.01	-46,875.00	68,670.61	26,925.66	QUARTERLY RENTAL RE CARMARTHEN LIVESTOCK MART 29/09/17 TO 24/12/17
94763556	SN	Subscription	11/12/2017	20,625.00				13,750.00	0.00	
94868164	RC	Cash Receipting	11/06/2020				-6,875.00			
94763556	SN	Subscription	12/03/2018	20,625.00	0.00			13,750.00	0.00	QUARTERLY RENTAL RE CARMARTHEN LIVESTOCK MART 25/12/17 TO 24/03/18
94868164	RC	Cash Receipting					-2,500.00			
94868164	SN	Subscription	11/06/2018	20,625.00	0.00			18,125.00	0.00	QUARTERLY RENTAL RE CARMARTHEN LIVESTOCK MART 25/03/18 TO 23/06/18
94847956	SN	Subscription		20,625.00	0.00			20,625.00	0.00	
94847956	SN	Subscription		20,625.00	0.00			20,625.00	0.00	
94994043	SO	Normal Sales Orders	19/07/2018	18,329.42	0.00			18,329.42	0.00	INTEREST DUE ON ACCOUNT BALANCE FOR THE PERIOD 01/11/2015 - 30/06/2018
94994043	SO	Normal Sales Orders	07/08/2018	69,248.53	0.00			69,248.53	11,541.42	PROVISIONAL RENTAL DUE ON DRAFT GROSS COMMISSION UPON RECEIPT OF CERTIFIED ACCOUNTS 01.05.2016 - 30.04.2017
95004702	SN	Subscription	14/09/2018	20,625.00	0.00			20,625.00	0.00	QUARTERLY RENTAL RE CARMARTHEN LIVESTOCK MART 24/06/18 TO 28/09/18
95023397	SN	Subscription		20,625.00	0.00			20,625.00	0.00	
95100914	SN	Subscription	10/12/2018	20,625.00	0.00			20,625.00	0.00	QUARTERLY RENTAL RE CARMARTHEN LIVESTOCK MART 29/09/18 TO 24/12/18
95100914	SN	Subscription		20,625.00	0.00			20,625.00	0.00	
95227074	SN	Subscription	11/03/2019	20,625.00	0.00			20,625.00	0.00	QUARTERLY RENTAL RE CARMARTHEN LIVESTOCK MART 25/12/18 TO 24/03/19
95227074	SN	Subscription		20,625.00	0.00			20,625.00	0.00	
95306169	SN	Subscription	10/06/2019	20,625.00	0.00			20,625.00	0.00	QUARTERLY RENTAL RE CARMARTHEN LIVESTOCK MART 25/03/19 TO 23/06/19
95306169	SN	Subscription		20,625.00	0.00			20,625.00	0.00	
96031651	SN	Subscription	15/02/2021	120,150.00	0.00			99,525.00	0.00	QUARTERLY RENTAL RE CARMARTHEN LIVESTOCK MART 24/06/19 TO 08/12/20
96031651	CA	Part Cancellation	24/03/2021			-20,625.00				
96031651	CA	Part Cancellation								
				120,150.00	0.00	-20,625.00		99,525.00	0.00	
				513,656.89	-46,008.32	-20,625.01	-56,250.00	390,773.56	38,467.08	
				TOTALS						

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Bob Jones, Prytherch & Co Marts Limited

Company Number: 03286991

Dear Ann

Please find below information in relation to the recovery of rent arrears owed by Bob Jones, Prytherch & Co Marts Limited (BJP) to Carmarthenshire County Council (CCC) in respect of a lease of Carmarthen Livestock Market, Nantyci, Carmarthen.

The information is supported by Counsel's advice to the Council and focuses upon whether there is sufficient evidence of assets of BJP available to meet any Judgment that may be obtained by CCC or generally to meet its liabilities to CCC.

Background

Following the expiry of a previous lease during November 2009, the Company continued to occupy the Market under a new lease with a 10 year term expiring on the 9th November 2019. The Council was not prepared to grant a new lease to the tenant BJP on the grounds of persistent delay in paying rent which had become due. A Section 25 Notice of the L&T Act 1954 was sent to the tenant on the 4th December 2019 giving notice of its intention to end the tenancy on the 11th June 2020. The tenant failed to apply to the Court for a new tenancy and the Company remained in occupation until CCC took possession of the premises on the 9th December 2020.

There was an annual rent of £82,500 plus an additional payment calculated by reference to the Company's turnover from time to time. The Company failed to provide figures to enable the turnover rent to be calculated. Further, the Company failed to pay the annual rent payable quarterly according to the lease. Arrears are in the region of £390,773.56. Payments were sporadic.

CCC commissioned reports in July 2021 as to the Company's ability to meet its financial liabilities if the debt were to be enforced. (Dun & Bradstreet, Credit Safe and Experian). These reports reveal that the company has 11 unsatisfied County Court Judgments recorded against it registered between 2020 and 2021. In addition, the Company has two debentures registered to Barclays Bank plc, both are for "all monies." The last set of accounts filed for 2019 show

a deficit of £1,382,324. There is clearly no evidence that the Company has any assets to meet the debt owed to CCC.

CCC has been notified by Companies House of its intention to dissolve the Company. On the 9th July 2021, CCC made an objection to Companies House to the Compulsory Strike-Off/Dissolution of BJP. Companies House confirmed that the Strike-Off action had been suspended until 11th January 2022. On the 21st December 2021, the Council made an application to Companies House to maintain the objection to Compulsory Strike-Off beyond the 11th January 2022. On the 30th December 2021, Companies House confirmed that they had stopped the Strike-Off/Dissolution action until the 30th June 2022. On the 24th June 2022 Companies House informed that another Company had made an application to maintain the objection to Strike-Off action. Therefore, the new date for Strike-Off was the 7th December 2022. On the 15th August 2023 an enquiry was made to Companies House as to whether the Strike-Off action had been further extended as the Company status of BJP shown on Companies House is "Active proposal to strike off." Companies House would not confirm whether there had been an application to extend the Strike-Off action (owing to Data Protection). This may however, suggest that another company may have made an application to maintain the objection to Strike-Off and Companies House had extended the Strike-Off action for possibly 6 months? The suspension of Strike-Off action is to allow all creditors to consider their options as to whether to pursue the Company before it is closed.

Methods of Enforcement

The lease is with the Company. (no guarantees in respect of the Company's liabilities were required at any stage in the lease negotiations). Accordingly, the only party liable for the arrears is the Company.

If a claim were issued so that a Judgment could be obtained for the debt, CCC would join the other 11 Judgment creditors.

If a statutory demand were issued so that CCC could petition for the Company's insolvent liquidation CCC would fall into line with the other unsecured creditors. Bearing in mind that Barclays Bank is a secured creditor, any assets would be realised to meet the Bank's debts first. Although there is no evidence of the amount owed to the Bank, it is likely that there is to exist some debt and no evidence of any assets.

In consideration of the likely cost of pursuing potential causes of action. A claim in the County Court, if undefended, would amount to the cost of the issue fee (£10,000.00) and preparation of a claim form and Particulars of Claim plus a request for Default Judgment.

Pursuing a winding up petition would cost the preparation of the statutory demand, petition and a Court fee of £1,880.00.

In conclusion, there is little to suggest at this stage that any enforcement action would be proportionate to the expense involved. There is no evidence of the Company being able to meet the consequences of enforcement action. Given that it does not appear to be trading any longer and intends to dissolve itself, the threat of enforcement action does not appear of any benefit either.

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Agenda Item 5

By virtue of paragraph(s) 14 of Part 4 of Schedule 12A of the Local Government Act 1972 as amended by the Local Government (Access to Information) (Variation) (Wales) Order 2007.

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