Civic head of Shetland Islands Council banned as company director over unpaid taxes

25.2.2026 - | Her Majesty's Revenue and Customs

Director disqualification for council convener.

- Shetland Islands Council's convener Andrea Manson has been banned as a company director for three-and-a-half years
- Her pub company owed more than £170,000 in unpaid taxes when it went into liquidation
- Manson's co-director, Catherine Davies, was disqualified for the same period last year

The civic head of Shetland Islands Council has been banned as a director after her company went into liquidation owing more than £170,000 in tax.

Council convener Andrea Manson was one of two directors of the Mid Brae Inn Limited, which traded as a pub of the same name.

However, the company did not pay more than £110,000 in VAT and almost £60,000 in PAYE and National Insurance contributions between 2019 and 2023.

In this period, only £6,000 was paid to HM Revenue and Customs (HMRC) despite more than £800,000 being paid into the company's bank account.

Manson, 67, has been disqualified as a company director for three-and-a-half years.

Neil North, Chief Investigator at the Insolvency Service, said:

> Andrea Manson holds a senior position in local government and was elected into office by residents of the Shetland Islands, taxpayers who will be required to pay council tax and other taxes.
>
> This is a position of responsibility and respect, yet she failed to ensure her company met its own tax obligations, leaving HMRC owed more than £170,000.
>
> Directors have a duty to ensure their companies pay the taxes they owe. This disqualification should serve as a warning that we will take action against those who fail to meet these basic responsibilities.

Mid Brae Inn Limited failed to make any VAT payments to HMRC between April 2019 and January 2023, despite continuing to trade.

When the company went into liquidation in May 2023, it owed £110,675 in VAT and surcharges, and a further £59,227 in unpaid PAYE and National Insurance contributions dating back to 2018/19.

Including smaller amounts in corporation tax, the company's total debt to HMRC was at least £178,860.

The Secretary of State for Business and Trade accepted a disqualification undertaking from Manson, and her ban started on Wednesday 25 February.

It prevents her from being involved in the promotion, formation or management of a company, without the permission of the court.

Manson's co-director at Mid Brae Inn Limited, Catherine Davies, 64, was also disqualified as a company director for three-and-a-half years, with her ban coming into effect in November 2025.

Further information

- Andrea Manson is of Brae, Shetland Islands. Her date of birth is 22 August 1958
- Catherine Davies is also of Brae, Shetland Islands. Her date of birth is 20 October 1961
- Mid Brae Inn Limited (company number SC427912)
- Individuals subject to a disqualification order or undertaking are bound by a range of restrictions
- Directors can find information about their obligations and responsibilities at the Insolvency Service's Director Information Hub
- Further information about the work of the Insolvency Service, and how to complain about financial misconduct.

https://www.gov.uk/government/news/civic-head-of-shetland-islands-council-banned-as-company-director-over-unpaid-taxes