

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 01831837

Company name in full A & H Images Limited

→ **Filling in this form**
Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Tauseef A

Surname Rashid

3 Liquidator's address

Building name/number The Old Town Hall

Street 71 Christchurch Road

Post town Ringwood

County/Region

Postcode BH24 1DH

Country

4 Liquidator's name ①

Full forename(s) David

Surname Meany

① **Other liquidator**
Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number The Old Town Hall

Street 71 Christchurch Road

Post town Ringwood

County/Region

Postcode BH24 1DH

Country

② **Other liquidator**
Use this section to tell us about
another liquidator.

LIQ14

Notice of final account prior to dissolution in CVL

6 Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

7 Final account

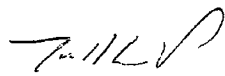
☒ I attach a copy of the final account.

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d1^d0

^m1^m1

^y2^y0^y2^y3

**Presenter information**

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name **Jonathan McClory**

Company name **Quantuma Advisory Limited**

Address **The Old Town Hall**
71 Christchurch Road

Post town **Ringwood**

County/Region

Postcode **B H 2 4 1 D H**

Country

DX

Telephone **01202 970430**

**Checklist**

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.

**Important information**

All information on this form will appear on the public record.

**Where to send**

You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

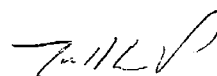
**Further information**

For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

A & H Images Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
From 29 April 2021 To 11 September 2023

Statement of Affairs £		£	£
	ASSET REALISATIONS		
62.76	Debtors	NIL	
Uncertain	VAT Refund	NIL	
3,150.66	Cash in hand	4,865.46	
720.00	Funds Held by Agent	720.00	
Uncertain	Prepayments	NIL	
Uncertain	Director's Loan Account	NIL	
	Bank Interest Gross	0.82	
			5,586.28
	COST OF REALISATIONS		
	Specific Bond	20.00	
	Office Holders Fees	5,302.28	
	Statutory Advertising	264.00	
			(5,586.28)
	SECONDARY PREFERENTIAL CREDITORS		
(5,961.24)	HMRC PAYE/NIC (Employees)	NIL	
(4,067.56)	HMRC - VAT	NIL	
			NIL
	UNSECURED CREDITORS		
(35,551.12)	Trade & Expense Creditors	NIL	
(5,718.96)	HM Revenue and Customs - Corporati	NIL	
			NIL
	DISTRIBUTIONS		
(2.00)	Ordinary Shareholders	NIL	
			NIL
(47,367.46)			NIL
	REPRESENTED BY		
			NIL



Tauseef A Rashid
Joint Liquidator

A & H IMAGES LIMITED (IN LIQUIDATION)

THE JOINT LIQUIDATORS' FINAL ACCOUNT

This is the Final Account on the conduct of the Liquidation of A & H Images Limited following the appointment of Michael Hall and David Meany as Joint Liquidators on 29 April 2021. Since their appointment, Nick Parsk replaced Michael Hall as Liquidator, and he was then replaced by Tauseef A Rashid.

Please note that the Company's affairs are fully wound up and that we are seeking our Release as Joint Liquidators in this matter. The report has been prepared solely to comply with the statutory requirements of The Insolvency Act 1986 and The Insolvency (England and Wales) Rules 2016. This report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by members and Creditors for any purpose other than updating them for the purposes, or by any other person for any purpose other than updating them for information purposes, or by any other person for any purpose whatsoever.

OBJECTIONS TO THE LIQUIDATORS' RELEASE

Creditors may object to the Release of the Liquidators by giving notice, in writing, within 8 weeks of the receipt of this report, or on final determination of any Court application.

Tauseef A Rashid and David Meany are licensed to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales.

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ABBREVIATIONS

For the purpose of this report the following abbreviations shall be used:

"the Act"	Insolvency Act 1986
"the Rules"	Insolvency (England and Wales) Rules 2016
"the Joint Liquidators"	Tauseef A Rashid and David Meany
"Email"	Jonathan.McClory@quantuma.com
"the Company"	A & H Images Limited (in Liquidation)
"Decision Procedure"	Vote by Correspondence Virtual Meeting – allows Creditors to participate without the need to attend. Electronic Voting – an electronic system that allows Creditors to vote without the need to attend. Physical Meeting – meeting held at a specific location and time where Creditors need to attend in person.
"SIP"	Statement of Insolvency Practice (England & Wales)
"Small Debts"	Claims of £1,000 or less
"Review Period"	Period covered by the report from 29 April 2023 to 11 September 2023
"Whole Period"	Period covered by the report from 29 April 2021 to 11 September 2023

INTRODUCTION

Introduction

This report has been prepared to provide members and creditors with an update on the progress of the Liquidation of the Company since the Joint Liquidators' last report dated 21 June 2023.

The report has been prepared in accordance with insolvency legislation to provide Members and Creditors and the Registrar of Companies with details of the progress of the Liquidation of the Company since the Joint Liquidators' appointment on 29 April 2021.

Copies of these reports are available on request.

A schedule of statutory information in respect of the Company is attached at Appendix 1.

Details of the Appointment of the Joint Liquidators

Michael Hall and David Meany of Quantuma Advisory Limited were appointed Joint Liquidators of the Company on 29 April 2021. On 25 November 2022, Tauseef A Rashid became Joint Liquidator in place of Nick Parsk, who had previously replaced Michael Hall on 11 October 2023.

The Joint Liquidators confirm that they are authorised to carry out all functions, duties and powers by either one or both of them.

THE PROGRESS OF THE LIQUIDATION

The Joint Liquidators' Receipts and Payments Account

Attached at Appendix 2 is a Receipts and Payments Account covering the Review Period, together with a summary of the transactions during the course of the Liquidation to the date of this report. The Joint Liquidators confirm that the account has been reconciled with that held at the bank.

VAT Basis

Receipts and payments are shown net of VAT, with any amount due from HM Revenue and Customs ("HMRC") shown separately. All VAT has now been reclaimed.

Realisation of Assets

Funds Held by Agent

The Company's hairdressing equipment and furniture was valued at £1,175.00 by Marriott and Co., an independent specialist agent, on an ex-situ basis. These assets were sold via an online auction on 3 February 2021. Funds totalling £720.00 were held by the agent upon appointment, and represented the total consideration received of £1,200.00 less their costs of £600.00 plus VAT.

Cash in Hand

The sum of £3,150.66 was held in Quantuma Advisory Limited's client account and was transferred to the Liquidation account on appointment. Following appointment, a further £1,714.80 was received in respect of a refund of fees drawn by the Company's bank in error during the period preceding liquidation. In total, £4,865.46 was realised during the whole period.

Gross Bank Interest

Over the course of the liquidation, total gross bank interest of £0.82 has been accrued.

Unrealisable Assets

The following assets have proved unrealisable for the reasons provided:

Debtors

Debtors initially had a value of £62.72 on the Director's Statement of Affairs. Prior to the review period. The Joint Liquidators reviewed the position and wrote off the debt as it was determined that the costs of realisation outweighed the value of the debt.

Director's Loan Account

The Joint Liquidators reviewed the position of the Director's loan account and concluded there were no realisations to be made. A repayment plan with the deceased Directors' family was initially agreed. However, following advice suggesting they were not liable to pay off the loan account, the family revoked their repayment plan. The Joint Liquidators have re-evaluated and determined that it would be uneconomical, and offer no benefit to the creditors, to pursue the outstanding loan account. The matter is considered concluded, with no anticipated realisations.

Prepayments

The Company's electronic accounts listed rent prepayments with a value of £12,290. This was reflected as uncertain on the Director's Statement of Affairs in light of their historic nature and notice of dilapidations redress received in relation to the Company's leased premises. The Joint Liquidators' have received and reviewed the landlord's claim and have determined there was no realisable value relating to prepayments.

VAT Refund

The Company was due a VAT refund in the sum of £2,310.09. However, HM Revenue & Customs are a creditor for £6,417.31. As such, the VAT refund has been set off and there was no realisable value.

Administrative, Statutory & Regulatory Tasks

The Joint Liquidators have met a considerable number of statutory and regulatory obligations. Whilst many of these tasks have not had a direct benefit in enhancing realisations for the insolvent estate, they have assisted in the efficient and compliant progression of the Liquidation, which has ensured that the Joint Liquidators and their staff have carried out their work to high professional standards.

During the Review Period, primarily these tasks have included:

- Drafting and issuing the Progress Report to Creditors;
- Consulting with and instructing staff and independent advisers as regards practical, technical and legal aspects of the case to ensure efficient progress;
- Maintaining electronic case files, which must include records to show and explain the Liquidation and any decisions made by the Joint Liquidators that materially affect the Liquidation;
- Monitoring and maintaining an adequate statutory bond;
- Conducting periodic case reviews to ensure that the Liquidation is progressing efficiently, effectively and in line with the statutory requirements;
- Maintaining and updating the estate cash book and bank accounts, including regular bank reconciliations and processing receipts and payments; and
- Completing periodic tax returns;
- Closing procedures including preparing the Final Report.

Payments

Costs incurred and paid during the Review Period and the Whole Period of the Liquidation are detailed below:

Specific Bond: £20

Statutory Advertising: £264.00 (prior to the Review Period the sum of £88.00 was returned by the advertising agent following an invoicing error.)

CREDITORS: CLAIMS AND DISTRIBUTIONS

Secured Creditors

A summary of the security that the Company had granted as at the date of appointment is outlined below.

Type of charge	Date created	Charge Holder	Amount Due (£)
Fixed and Floating charge	9 January 1990	Lloyds Bank PLC	Nil

Although the Company granted a fixed and floating charge to Lloyds Bank PLC on 9 January 1990, the Director was not aware of any outstanding liability to the Bank. The Joint Liquidators have not received a claim in the regard.

Preferential Creditors

There were no Preferential Creditors.

Secondary Preferential Creditors

In any insolvency process started from 1 December 2020, HMRC is a Secondary Preferential Creditor for the following liabilities:

- VAT
- PAYE Income Tax
- Employees' NIC
- CIS deductions
- student loan deductions

This will mean that, if there are sufficient funds available, any of the above amounts owed by the Company will be paid after the Preferential Creditors have been paid in full.

HMRC was estimated to have a secondary preferential claim of £10,028.80 in relation to PAYE/NIC and VAT. A claim of £6,417.31 was received during the Review Period which confirms HMRC have set off the VAT refund detailed above.

Prescribed Part

Under Section 176A of the Insolvency Act 1986, where after 15 September 2003 a company has granted to a Creditor a floating charge, a proportion of the net property of the company must be made available purely for the Unsecured Creditors. This equates to:

- 50% of net property up to £10,000;
- Plus, 20% of net property in excess of £10,000.

- Subject to a maximum of £600,000.

The Company had not granted a floating charge to any Creditor post 15 September 2003 and consequently there is no Prescribed Part.

Unsecured Creditors

Unsecured claims were estimated at £41,270.08 in the Director's Estimated Statement of Affairs and, to date, 4 claims have been received totalling £32,769.42.

There have been insufficient asset realisations to allow for a return to Unsecured Creditors and, as such, these claims have not been formally adjudicated.

Notice of No Dividend

The Joint Liquidators confirm that no dividend will be distributed as the funds realised have already been used or allocated for defraying the expenses of the Liquidation.

The Joint Liquidators will now proceed to conclude the Liquidation and, therefore, any claims against the assets of the Company are required to be established by 11 October 2023.

OTHER MATTERS AND INFORMATION TO ASSIST CREDITORS

Investigations

As part of the Joint Liquidators' statutory duties, an investigation into the conduct of the Company Director was completed.

In this regard, a confidential report was submitted to The Insolvency Service on 10 August 2022.

SIP13 – Transactions with connected parties

This review has been completed and the Joint Liquidators confirm that they did not identify any Company transactions with connected parties occurring during the two years prior to appointment outside of the ordinary course of trading.

General Data Protection Regulation

In compliance with the General Data Protection Regulation, Creditors, employees, shareholders, directors and any other stakeholder who is an individual (i.e. not a corporate entity) in these insolvency proceedings is referred to the Privacy Notice in respect of Insolvency Appointments, which can be found at this link <http://www.quantuma.com/legal-notice>.

Further Information

To comply with the Provision of Services Regulations, some general information about Quantuma Advisory Limited, including the complaints policy and Professional Indemnity Insurance, can be found at <https://www.quantuma.com/legal-information>.

ETHICS

Please also be advised that the Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment. Further information can be viewed at the following link <https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics> Additionally the Joint Liquidators are also bound by the regulations of their Licensing Bodies.

General Ethical Considerations

In the period since the last report, no new threats to compliance with the Code of Ethics have been identified.

Specialist Advice and Services

When instructing third parties to provide specialist advice and services or having the specialist services provided by the firm, the Joint Liquidators are obligated to ensure that such advice or work is warranted and that the advice or work contracted reflects the best value and service for the work undertaken. The firm reviews annually the specialists available to provide services within each specialist area and the cost of those services to ensure best value. The specialists chosen usually have knowledge specific to the insolvency industry and, where relevant, to matters specific to this insolvency appointment. No specialist advice was sought in this instance.

THE JOINT LIQUIDATORS' FEES AND EXPENSES

Pre-Appointment Costs

A fixed fee of £1,000 plus VAT and expenses was agreed and paid the Director prior to the Company being placed into Liquidation.

Joint Liquidators' Remuneration

The basis of the Joint Liquidators' fees was fixed on 15 June 2022 via a vote by correspondence of creditors as follows:

1. A set fee of £12,000 plus VAT.

Prior to the review period, fees totalling £5,302.28 plus VAT were drawn. A VAT reclaim of £490.46 was also issued prior to the review period, and was assigned to Quantuma Advisory Ltd on account of the Joint Liquidators' fees. Due to insufficient asset realisation in the case, the Joint Liquidators do not propose to draw any further fees.

In the whole period, fees totalling £5,792.74 plus VAT have been drawn and, due to insufficient realisation, £6,207.26 has been written off.

The Joint Liquidators believed this case generally to be of average complexity and no extraordinary responsibility has fallen upon them.

The Joint Liquidators' time costs incurred during the review period total £2,785.50 which comprises 11.50 hours at an average rate of £242.22 per hour.

For a detailed schedule of work undertaken by the Joint Liquidators during the Review Period see Appendix 2. A detailed narrative list of the work undertaken during the Review Period is provided at Appendix 3.

Joint Liquidators' Expenses

An amended Statement of Insolvency Practice (SIP), SIP 9, was issued on 1 April 2021. The amended SIP 9 has changed some of the terminology and introduced additional disclosure requirements. The information below may therefore not reflect the information previously provided.]

The expenses, which include disbursements that have been incurred and paid during the period are detailed below. This also includes a comparison of the expenses likely to be incurred in the Liquidation as a whole with the original expenses estimate, together with reasons where any expenses exceeded that estimate.

Expenses	Original expenses estimate £	Actual expenses incurred in the Review Period £	Actual expenses incurred to date £	Reason for any excess (if the expenses are likely to, or have, exceeded the original estimate)
Category 1 expenses				
Statutory & other Advertising	352.00	0.00	264.00	In this the previous review period, the sum of £88.00 was returned by the advertising agent following an invoicing error.
Indemnity Bond	20.00	0.00	20.00	
TOTAL	372.00	0.00	284.00	

No Category 1 expenses have been incurred or paid in the Review Period. Category 1 expenses represent payments to parties not associated with the firm, who have provided services or goods for the administration of the assignment. The total amount paid in respect of Category 1 expenses is £284.00.

No Category 2 disbursements have been incurred or paid in the Review Period or the Whole Period.

Creditors' Right to Request Information

Any Secured Creditor, or Unsecured Creditor with the support of at least 5% in value of the Unsecured Creditors or with permission of the Court, may request, in writing, for the Joint Liquidators to provide additional information regarding remuneration or expenses to that already supplied within this report. Such requests must be made within 21 days of receipt of this report.

Creditors' Right to Challenge Remuneration and/or Expenses

Any Secured Creditor, or Unsecured Creditor with the support of at least 10% in value of the Unsecured Creditors or with permission of the Court, may apply to the Court for one or more orders, reducing the amount or the basis of remuneration which the Joint Liquidators are entitled to charge or otherwise challenging some or all of the expenses incurred.

Such applications must be made within 8 weeks of receipt by the applicant(s) of the progress report detailing the remuneration and/or expenses being complained of.

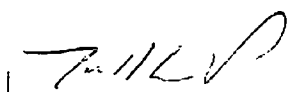
Please note that such challenges may not disturb remuneration or expenses disclosed in prior progress reports.

CLOSURE OF THE LIQUIDATION

The Joint Liquidators' had previously issued a final account on 28 April 2023, however, it was withdrawn when it was established that outstanding pension contributions remained, forcing the liquidation to continue. The pension scheme has now been closed, and all other matters have been concluded, so the Joint Liquidators will vacate office and obtain their Release as Liquidators on delivering the final account to the Registrar of Companies.

The Company will subsequently be dissolved automatically (cease to exist) three months after the delivery of the final account.

Should you have any queries in regard to any of the above please do not hesitate to contact Jonathan McClory on 01202 059 464 or by e-mail at Jonathan.McClory@quantuma.com.




Tauseef A Rashid
Joint Liquidator

A & H IMAGES LIMITED
(IN LIQUIDATION)

STATUTORY INFORMATION

Company Name	A & H Images Limited
Trading Address	4 Cleary Court, Church St E, Woking, GU21 6HJ
Proceedings	In Liquidation
Date of Appointment	29 April 2021
Joint Liquidators	Tauseef A Rashid and David Meany Quantuma Advisory Limited, The Old Town Hall, 71 Christchurch Road, Ringwood, BH24 1DH
Email	Jonathan.McClory@quantuma.com
Change in Office Holder	Michael Hall to Nick Parsk Nick Parsk to Tauseef A Rashid
Registered office Address	The Old Town Hall, 71 Christchurch Road, Ringwood, BH24 1DH
Former Registered Office	Ashfield Accountancy, First Floor, 33 Chertsey Road, Woking, Surrey GU21 5AJ
Company Number	01831837
Incorporation Date	11 July 1984

A & H Images Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments


Tauseef A Rashid
Joint Liquidator

A & H IMAGES LIMITED
(IN LIQUIDATION)

SCHEDULE OF THE JOINT LIQUIDATORS' TIME COSTS DURING THE REVIEW PERIOD AND THE LIQUIDATION

Time Entry - SIP9 Time & Cost Summary

6007893 - A & H Images Limited
Project Code: POST
From: 29/04/2023 To: 11/09/2023

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	0.10	0.20	1.20	0.70	2.20	504.50	229.32
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cashiering	0.00	0.10	0.20	0.30	0.60	116.00	193.33
Closing Procedures	0.00	0.30	0.00	0.00	0.30	120.00	400.00
Creditors	0.10	1.40	6.00	0.90	8.40	2,045.00	243.45
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pre Appointment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	0.20	2.00	7.40	1.90	11.50	2,785.50	242.22
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	

Time Entry - SIP9 Time & Cost Summary

6007893 - A & H Images Limited
Project Code: POST
From: 29/04/2021 To: 11/09/2023

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	5.40	6.00	6.40	28.50	46.30	9,979.00	215.53
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cashiering	0.60	0.10	1.10	7.60	9.40	1,579.50	168.03
Closing Procedures	0.00	0.30	0.20	0.10	0.60	188.50	314.17
Creditors	3.80	1.40	9.50	22.00	36.70	7,427.00	202.37
Investigations	2.60	0.00	1.70	13.70	18.00	3,393.00	188.50
Pre Appointment	1.00	0.00	0.00	0.00	1.00	400.00	400.00
Realisation of Assets	3.70	0.00	1.10	1.70	6.50	2,080.50	320.08
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	17.10	7.80	20.00	73.60	118.50	25,047.50	211.37
Total Fees Claimed						5,302.28	
Total Disbursements Claimed						108.00	

A & H IMAGES LIMITED
(IN LIQUIDATION)

THE JOINT LIQUIDATORS' DETAILED NARRATIVE LIST OF WORK UNDERTAKEN DURING THE REVIEW PERIOD

Description of work undertaken	Includes
<u>ADMINISTRATION & PLANNING</u>	
Administration & Planning	
Setting up electronic case files and electronic case details on IPS.	
General Administration - Dealing with all routine correspondence and emails relating to the case.	
Case strategy & completing file reviews at 1 month, 2 months & 6 months.	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case Periodic file reviews Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
VAT & Corporation Tax matters and returns.	Preparation and filing of VAT Returns Preparation and filing of Corporation Tax Returns
<u>CREDITORS</u>	
Creditors	
Dealing with Creditor correspondence, emails and telephone conversations.	Receive and follow up Creditor enquiries via telephone Review and prepare correspondence to Creditors and their representatives via email and post
Dealing with Pension Schemes	Corresponding with the PPF and the Pensions Regulator
Final Accounts	
Reviewing and adjudicating Creditors' claims - adjudicating claims & requesting additional information in support of claims	Receipt of POD Adjudicating POD
Dealing with HMRC/RPO claims	
Annual/Progress Reports	Preparing, circulating and filing progress reports. Disclosure of sales to connected parties
<u>INVESTIGATIONS</u>	
Investigations	
SIP 2 Review - Conducting an initial investigation with a view to identifying potential asset recoveries by seeking and	Correspondence to request

Description of work undertaken	Includes
obtaining information from relevant third parties, such as the bank, accountants, solicitors, etc.	
<u>CASHIERING</u>	
Opening, maintaining and managing the Office Holders' cashbook and bank account.	Preparing correspondence opening and closing accounts Requesting bank statements Correspondence with bank regarding specific transfers Maintenance of the estate cash book
Dealing with cheque requisitions	Issuing cheques/BACS payments
Dealing with deposit forms	Banking remittances
Bank Reconciliations	
Preparing & Filing statutory Receipts & Payments accounts	Preparing and filing statutory receipts and payments accounts at Companies House
<u>CLOSING PROCEDURES</u>	
Filing final statutory returns at Companies House/Court	

Current Charge-out Rates of the staff who have worked on the case

Time charging policy

Support staff and executive assistants do not charge their time to each case except when the initial set up is being performed or when a sizeable administrative task or appropriate ad hoc duty is being undertaken

Support staff include secretarial and administrative support.

The minimum unit of time recorded is 6 minutes.

Rates may have been subject to periodic increase.

Staff	Charge out rates to 31 May 2023	Charge out rates from 1 June 2023
	£	£
Managing Director	495.00	545.00
Senior Manager	345.00	400.00
Manager	325.00	360.00
Administrator	200.00	220.00
Assistant Administrator	160.00	175.00
Case Accountant	110.00	120.00

A & H IMAGES LIMITED
(IN LIQUIDATION)

Company Name: A & H Images Limited (**In Liquidation**) ("**the Company**")
Company Number: 01831837

This Notice is given under Rule 6.28 of the Insolvency (England & Wales) Rules 2016 ("the Rules"). It is delivered by the Joint Liquidator of the Company, Tauseef A Rashid, of Quantuma Advisory Limited, The Old Town Hall, 71 Christchurch Road, Ringwood, BH24 1DH, who was appointed by the .

The Joint Liquidator gives notice that the Company's affairs are fully wound up.

Creditors have the right:

- (i) to request information from the Joint Liquidator under Rule 18.9 of the Rules;
- (ii) to challenge the Joint Liquidators' remuneration and expenses under Rule 18.34 of the Rules; and
- (iii) to object to the release of the Joint Liquidators by giving notice in writing, before the end of the prescribed period, to:

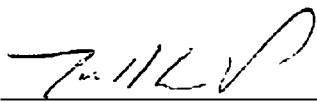
Tauseef A Rashid
Quantuma Advisory Limited
The Old Town Hall, 71 Christchurch Road, Ringwood, BH24 1DH

The prescribed period ends at the later of: (i) eight weeks after delivery of this notice, or (ii) if any request for information under Rule 18.9 of the Rules or any application to Court under that Rule or Rule 18.34 of the Rules is made, when that request or application is finally determined.

The Joint Liquidators will vacate office under Section 171 of the Insolvency Act 1986 ("the Act") on delivering to the Registrar of Companies the final account and notice saying whether any Creditor has objected to release.

The Joint Liquidators will be released under Section 173 of the Act at the same time as vacating office unless any of the Company's Creditors objected to release.

Relevant extracts of the Rules referred to above are provided overleaf.

Signed | 
Tauseef A Rashid
Joint Liquidator

Dated: 11 September 2023

RELEVANT EXTRACTS OF RULES 18.9 AND 18.34 OF
THE INSOLVENCY (ENGLAND & WALES) RULES 2016

Rule 18.9

- (1) The following may make a written request to the office-holder for further information about remuneration or expenses set out in a final report under rule 18.14:
 - a secured Creditor;
 - an Unsecured Creditor with the concurrence of at least 5% in value of the Unsecured Creditors (including the Creditor in question); or
 - any Unsecured Creditor with the permission of the court.
- (2) A request or an application to the court for permission by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one Creditor.

Rule 18.34

- (1) This rule applies to an application in a winding-up made by a person mentioned in paragraph (2) on the grounds that:
 - the remuneration charged by the office-holder is in all the circumstances excessive;
 - the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
 - the expenses incurred by the office-holder are in all the circumstances excessive.
- (2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable:
 - a secured Creditor; or
 - an Unsecured Creditor with either
 - (i) the concurrence of at least 10% in value of the Unsecured Creditors (including that Creditor), or
 - (ii) the permission of the court.
- (3) The application by a Creditor must be made no later than eight weeks after receipt by the applicant of the final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question.

A & H IMAGES LIMITED
(IN LIQUIDATION)

NOTICE OF NO DIVIDEND

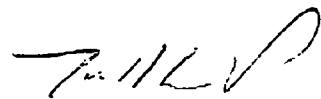
Company Name: A & H Images Limited (**In Liquidation**) ("**the Company**")
Company Number: 01831837

This Notice is given under Rule 14.36 of the Insolvency (England & Wales) Rules 2016 ("the Rules"). It is delivered by the Joint Liquidator of the Company, Tauseef A Rashid and David Meany, of Quantum Advisory Limited, The Old Town Hall, 71 Christchurch Road, Ringwood, BH24 1DH, who were appointed by the members and Creditors.

The Joint Liquidator gives notice confirming that no dividend will be declared in the Liquidation of the Company as the funds realised have already been distributed or used or allocated for paying the expenses of the Liquidation.

The Joint Liquidators will now proceed to conclude the Liquidation and therefore any claims against the assets of the Company are required to be established by 11 October 2023

Signed:|



Tauseef A Rashid
Joint Liquidator

Dated: 11 September 2023