

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

MONDAY



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04/05/2020

#275

COMPANIES HOUSE

1	Company details	
Company number	0 3 8 0 1 4 7 9	→ Filling in this form Please complete in typescript or in bold black capitals.
Company name in full	Advocacy in Action	
2	Liquidator's name	
Full forename(s)	Michael Colin John	
Surname	Sanders	
3	Liquidator's address	
Building name/number	MHA MacIntyre Hudson	
Street	6th Floor, 2 London Wall Place	
Post town		
County/Region	London	
Postcode	E C 2 Y 5 A U	
Country		
4	Liquidator's name ①	
Full forename(s)		① Other liquidator Use this section to tell us about another liquidator.
Surname		
5	Liquidator's address ①	
Building name/number		① Other liquidator Use this section to tell us about another liquidator.
Street		
Post town		
County/Region		
Postcode		
Country		

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

M. S. D.

X

Signature date

^d0

^d4

^m0

^m5

^y2

^y0

^y2

^y0

LIQ14

Notice of final account prior to dissolution in CVL



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 **Mackie, James**

Company name **Macintyre Hudson LLP**

Address **6th Floor**

2 London Wall Place

Post town **London**

County/Region

Postcode **E C 2 Y 5 A U**

Country

DX

Telephone **0207 429 4100**



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

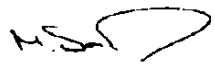
For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

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

**Advocacy in Action
(In Liquidation)
Liquidator's Abstract of Receipts & Payments
From 29 January 2015 To 3 March 2020**

Statement of Affairs £		£	£
	ASSET REALISATIONS		
70.00	Cash at Bank	1,070.00	
15,000.00	Debtors	48,713.23	
	Third Party Funds	19,713.14	
	Refund of Business Rates	69.12	
	Bank Interest Gross	19.20	
		<hr/>	69,584.69
	COST OF REALISATIONS		
	Specific Bond	15.00	
	Preparation of S.A	12,000.00	
	Office Holders Fees	26,915.80	
	Office Holders Expenses	746.60	
	Agents/Valuers Fees (1)	3,194.14	
	VAT Irrecoverable	7,999.81	
	Bank Interest Written Off	2.19	
	Storage Costs	82.80	
	Statutory Advertising	253.80	
	Bank Charges	70.43	
	Third Party Funds	18,304.12	
		<hr/>	(69,584.69)
	UNSECURED CREDITORS		
(9,720.00)	Trade & Expense Creditors	NIL	
(5,024.00)	Client Funds	NIL	
(5,930.00)	HM Revenue & Customs- PAYE	NIL	
		<hr/>	NIL
<hr/>			<hr/>
(5,604.00)			(0.00)
	REPRESENTED BY		
			<hr/>
			NIL

Note:



Michael Colin John Sanders
Liquidator

6th Floor
2 London Wall Place
London
EC2Y 5AU

T (020) 7429 4100
F (020) 7248 8939
W macintyreHUDSON.co.uk



PRIVATE & CONFIDENTIAL
To all known creditors and members

Our ref CR100615/MCJS/JM

Your ref

Date 3 March 2020

Dear Sirs

Advocacy in Action ("the Charity") – In Creditors' Voluntary Liquidation

I am now able to conclude the winding up of the affairs of the Charity and enclose my final account and notice to creditors and members, together with a receipts and payments account for the whole of the period I was in office.

Also enclosed is a formal notice setting out the final dividend position in respect of the Liquidation, although the information in that notice is summarised below.

A dividend will not be declared to unsecured creditors as the funds realised have been used to make payments to meet the expenses of the Liquidation.

Creditors and members should note that provided no objections to my release are received, I shall obtain my release as Liquidator following the delivery of the final notice to the Registrar of Companies, following which my case files will be placed in storage.

MacIntyre Hudson LLP uses personal information in order to fulfil the legal obligations of our Insolvency Practitioners under the Insolvency Act and other relevant legislation, and also to fulfil the legitimate interests of keeping creditors and others informed about the insolvency proceedings. You can find more information on how MacIntyre Hudson LLP uses your personal information on our website at <https://www.macintyreHUDSON.co.uk/privacy-policy>

If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact James Mackie by email at james.mackie@mhllp.co.uk, or by phone on 0207 429 4100 before my release.

Yours faithfully

A handwritten signature in black ink, appearing to read "M. Sanders", with a large, sweeping flourish extending from the end of the signature.

MCJ Sanders
LIQUIDATOR
AUTHORISED TO ACT IN THE UK BY THE
INSOLVENCY PRACTITIONERS ASSOCIATION

Enc.

MHA Macintyre Hudson is the trading name of Macintyre Hudson LLP, a limited liability partnership, registered in England with registered number OC312313. A list of partners' names is open for inspection at its registered office, 201 Silbury Boulevard, Milton Keynes MK9 1LZ. Macintyre Hudson LLP is an independent member of MHA and an independent member of Baker Tilly International Limited, the members of which are separate and independent legal entities. Arrandco Investments Limited is the registered owner of the UK trade mark for the name Baker Tilly. The associated logo is used under licence from Baker Tilly International Limited. Further information can be found via our website <https://www.macintyreHUDSON.co.uk/legal-disclaimer>



INVESTORS
IN PEOPLE



An independent member of
bakertilly
INTERNATIONAL



weeks of their receipt of this final account. Any secured creditor may make a similar application to court within the same time limit.

To comply with the Provision of Services Regulations, some general information about MacIntyre Hudson LLP can be found at <https://www.macintyreHUDSON.co.uk/legal-disclaimer>

SUMMARY

The winding up of the Charity is now for all practical purposes complete and I am seeking my release as Liquidator of the Charity. Creditors and members should note that provided no objections to my release are received I shall obtain my release as Liquidator following the delivery of the final notice to the Registrar of Companies, following which our case files will be placed in storage.

If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact James Mackie by email at james.mackie@mhllp.co.uk, or by phone on 0207 429 4100 before my release.

M. Sanders

MCJ Sanders

LIQUIDATOR

**Authorised to Act in the UK by the
Insolvency Practitioners Association**



Advocacy in Action – In Creditors' Voluntary Liquidation

LIQUIDATORS' FINAL ACCOUNT TO CREDITORS AND MEMBERS

STATUTORY INFORMATION

Charity name:	Advocacy in Action ("the Charity")
Charity number:	03801479
Trading address:	243 High Street, 1st & 2nd Floor Offices, Dorking, Surrey, RH4 1RT
Registered office:	6 th Floor, 2 London Wall Place, London, EC2Y 5AU
Former registered office:	83 South Street, Dorking, Surrey, RH4 2JU
Principal trading activity:	Other service activities not elsewhere classified
Liquidator's name:	Michael Colin John Sanders
Liquidator's address:	6 th Floor, 2 London Wall Place, London, EC2Y 5AU
Date of appointment:	29 January, 2015



LIQUIDATORS' ACTIONS SINCE APPOINTMENT

The original appointment was of Peter Gotham and Michael Colin John Sanders as Joint Liquidators. At a meeting of creditors held on 22 December 2016, Peter Gotham's resignation as Joint Liquidator was accepted and a resolution accepting Michael Sanders as sole Liquidator was approved.

Since the appointment of Liquidators, all appropriate steps have been taken to realise the Charity's assets as fully as possible.

Specifically, in relation to the assets, the Liquidators' dealt with the abandonment of the office furniture and equipment and the transfer of the final cash balance held at the Charity's bankers.

With regards the Charity debtors, the Trustee Board originally estimated that c£46,989 was due with respect to the affairs of historical clients who had since been taken over by Thomson Snell & Passmore, or by Diana Porter Consultancy ("Diana Porter"). This included £15,000 due from one client, the recovery of which was uncertain and potentially subject to counter claims. As a prudent estimate, a realisable value of £15,000 was attributed to debtors in the Statement of Affairs. This amount did not take into account any costs of realisation.

Following the Liquidators' appointment, discussions were held with Diana Porter who agreed to assist this office with the collection of the outstanding sums. A fee structure was negotiated and agreed, and the Liquidators remained in regular contact with Diana Porter who provided periodic updates on progress. Since the resignation of Peter Gotham, I have worked with Diana Porter to finalise the position.

In addition to the collection of the Charity's assets, time has been spent time liaising with HM Revenue & Customs ("HMRC") with regards the PAYE position.

During the reporting period, as sole Liquidator I have reviewed the case for closure and am now satisfied there are not further matters to be dealt with nor assets to be realised and I have taken steps to proceed to case closure.

There is certain work that I am required by the insolvency legislation to undertake in connection with the Liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken in the period commencing 29 January 2020 is contained in Appendix 1.

RECEIPTS AND PAYMENTS ACCOUNT

My Receipts & Payments Account for the period from 29 January 2015 to 3 March 2020 is attached at Appendix 2.

ASSET REALISATIONS

Third Party Funds

Third party funds of £19,713.14 were transferred to the Liquidation estate by HSBC Bank Plc. These were client monies and do not form part of the assets of the Charity and £18,304.12 has been repaid as full and final settlement.

Bank Interest Gross

Gross bank interest of £19.20 has accrued on funds held in the Charity's Liquidation estate bank account, of which £0.00 has accrued in the period commencing 29 January 2020.

Cash at Bank

The Trustee Board estimated the Charity's unrestricted cash at bank balance as at Liquidation to be £70. CAF Bank transferred £1,070 to the Liquidation estate bank account, which comprised the final balance



Debtors

Diana Porter has assisted with the collection of the debtors and has achieved a final total of £48,713.23.

Refund of Business Rates

A business rates refund of £69.12 has been received.

COST OF REALISATIONS

The Charity was not VAT registered and therefore any VAT payable on the costs has not been refunded by HMRC.

Agent Fees

Diana Porter has been paid £3,194.14 for assistance with the debtor collection, of which £0.00 has been paid in the period commencing 29 January 2020.

Bank Charges

Bank charges of £70.43 have been deducted from the Liquidation estate bank account by Barclays Bank Plc.

Bank Interest Written Off

Gross bank interest of £2.19 has been written off.

Office Holders' Expenses

MHA MacIntyre Hudson has been paid £746.60 plus VAT for the expenses incurred during the Liquidation, of which £0.00 was paid in the period commencing 29 January 2020. Further information can be found under "Liquidators' Expenses".

Office Holders' Fees

Liquidators' fees of £26,915.80 plus VAT have been paid, of which £0.00 has been paid in the period commencing 29 January 2020. Further information can be found under "Liquidators' Remuneration."

Preparation of S.A.

£12,000 plus VAT has been paid to the Liquidators for providing assistance with the preparation of the Statement of Affairs and producing and circulating the notices for the meetings of members and creditors.

Specific Bond

£15 has been paid to Marsh Limited for the statutory bond required to be obtained by each Insolvency Practitioner to cover the level of net receipts being received into the Liquidation estate.

Statutory Advertising

£253.80 plus VAT has been paid to Courts Advertising Limited for the adverts placed in the London Gazette giving notice of the Liquidation.

Storage Costs

£82.80 plus VAT has been paid to Total Data Management Ltd for the storage of the Charity's books and records.



Third Party Funds

Third party funds of £18,304.12 have been repaid.

VAT Irrecoverable

As the Charity was not VAT registered, VAT of £7,999.81 has been written off as irrecoverable.

LIABILITIES

Secured Creditors

An examination of the Charity's mortgage register held by the Registrar of Companies showed that the Charity has no current charges over its assets.

There were however potential claims totalling £5,024 with respect to client funds taken in error that, at first sight, would seem to be trust fund claims. However, such claims would only have a priority claim to the extent that the claim can be "traced" under law. There have been no claims made.

The legislation requires that if the Charity has created a floating charge after 15 September 2003, a prescribed part of the net property (i.e the money that would otherwise be available to the charge holder) should be ring-fenced for distribution to unsecured creditors. In this case there were no creditors secured by a floating charge such that the prescribed part provisions do not apply.

Preferential Creditors

All employee claims were paid in full before the Charity closed, albeit there were insufficient funds to meet the relevant PAYE obligation.

Crown Creditors

The Statement of Affairs included a liability of £5,930 representing the PAYE due on the employees' final month's remuneration. HMRC's final claim totalling £5,930.04 has been received.

Non-Preferential Unsecured Creditors

The Statement of Affairs included non-preferential unsecured creditor claims totalling £9,720 due to *Diana Porter for fees chargeable for her work since the closure of the charity and the Trustees for claims for unpaid expenses.*

I have received claims from 4 creditors totalling £9,720.25.

DIVIDENDS

A dividend will not be declared to non-preferential unsecured creditors as the funds realised have been used to make payments to meet the expenses of the Liquidation.

INVESTIGATION INTO THE AFFAIRS OF THE CHARITY

I undertook an initial investigation into the Charity's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved. In particular, I recovered, listed and reviewed the Charity's accounting records; obtained and reviewed copy bank statements for the 24 months prior to the Charity ceasing to trade from the Charity's bankers; and compared the information in the Charity's last set of accounts with that contained in the statement of affairs lodged in the liquidation and made enquiries about the reasons for the changes.

There were no matters that justified further investigation in the circumstances of this appointment.



Within six months of my appointment as Liquidator, I am required to submit a confidential report to the Secretary of State to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present Director would make them unfit to be concerned with the management of the Charity. I would confirm that my report has been submitted.

PRE-APPOINTMENT REMUNERATION

At a meeting held on 29 January 2015, the creditors authorised the payment of a fee of £12,000 plus VAT and disbursements for my assistance with preparing the Statement of Affairs and convening and holding the meeting of creditors.

The fee for preparing the Statement of Affairs and convening and holding the meeting of creditors was paid from asset realisations and is shown in the enclosed receipts and payments account.

LIQUIDATORS' REMUNERATION

My remuneration was previously authorised by the creditors at a meeting held on 29 January 2015 to be drawn on a time cost basis. My total time costs to 03 March 2020 amount to £37,234.63, representing 167.18 of hours work at an average charge out rate of £222.72 per hour, of which £32, representing 0.10 of hours work, was charged in the period commencing 29 January 2020 at an average charge out rate of £320 per hour.

I have drawn £26,915.80 plus VAT to 3 March 2020, of which £0.00 was drawn in the period commencing 29 January 2020.

A schedule of my time costs incurred to date and in the period commencing 29 January 2020 is attached as Appendix 3.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors Guide to Liquidators' Fees' also published by R3, together with an explanatory note which shows MacIntyre Hudson LLP's fee policy are available at the link <https://www.macintyreHUDSON.co.uk/?/guides-to-fees> Please note that there are different versions of the Guidance Notes and in this case you should refer to the November 2011 version. Please note that further details are also included in the practice fee recovery sheet. Please also note that there have been changes in our charge out rates and historical rates can be requested from this office or those immediately prior to the last increase can be found at the above link.

LIQUIDATORS' EXPENSES

I have incurred total expenses of £798.38 since my appointment as Liquidator of which, £0.00 was incurred in the period commencing 29 January 2020.

I have drawn £746.60 to date, of which £0.00 was drawn in the period commencing 29 January 2020. The remaining expenses will not be repaid from the Liquidation estate.

I have not used any agents or professional advisors in the reporting period.

FURTHER INFORMATION

An unsecured creditor may, with the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question), request further details of the Joint Liquidators' remuneration and expenses within 21 days of their receipt of this final account. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the Court, or with the concurrence of 10% in value of the unsecured creditors (including the creditor in question), apply to Court to challenge the amount of remuneration charged by the Joint Liquidators as being excessive, and/or the basis of the Joint Liquidators' remuneration, and/or the amount of the expenses incurred as being excessive, within 8



Appendix 1

Work Undertaken During the Reporting Period

1. Administration & Planning

- Preparing, reviewing and issuing an annual progress report of the liquidation to creditors and members.
- Preparing, reviewing and issuing a final account of the liquidation to creditors and members.

**Advocacy in Action
(In Liquidation)
Liquidator's Summary of Receipts & Payments
To 03/03/2020**

S of A £		£	£
	ASSET REALISATIONS		
70.00	Cash at Bank	1,070.00	
15,000.00	Debtors	48,713.23	
	Third Party Funds	19,713.14	
	Refund of Business Rates	69.12	
	Bank Interest Gross	19.20	
			69,584.69
	COST OF REALISATIONS		
	Specific Bond	15.00	
	Preparation of S.A	12,000.00	
	Office Holders Fees	26,915.80	
	Office Holders Expenses	746.60	
	Agents/Valuers Fees (1)	3,194.14	
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	Bank Charges	70.43	
	Third Party Funds	18,304.12	
			(69,584.69)
	UNSECURED CREDITORS		
(9,720.00)	Trade & Expense Creditors	NIL	
(5,024.00)	Client Funds	NIL	
(5,930.00)	HM Revenue & Customs- PAYE	NIL	
			NIL
(5,604.00)			(0.00)
	REPRESENTED BY		
			NIL

Note:


Michael Colin John Sanders
Liquidator

Advocacy in Action
(In Creditors Voluntary Liquidation)

Analysis of time costs for the period 29 January 2015 to 03 March 2020

Classification of Work	Partner		Director		Manager		Administrator		Assistant		Cashiering		Total Hours	Time Cost	Average Hourly Rate
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)			
Administration and Planning	1.65	810.50	0.00	0.00	43.93	12,183.33	48.90	9,853.90	17.60	2,639.00	0.00	0.00	112.08	25,286.73	225.61
Case Accounts	0.00	0.00	0.00	0.00	2.20	715.00	4.10	673.00	0.00	0.00	10.30	1,725.00	18.60	3,113.00	187.53
Creditors	0.00	0.00	0.30	142.00	6.00	1,630.00	0.80	129.00	0.70	101.00	0.00	0.00	7.80	2,002.00	256.67
Fixed Charge Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.70	126.00	0.00	0.00	0.70	126.00	180.00
Fixed Charge Realisations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	72.00	0.00	0.00	0.40	72.00	180.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.70	126.00	0.00	0.00	0.70	126.00	180.00
Realisation of Assets	0.40	184.00	0.00	0.00	2.00	520.00	26.30	5,774.90	0.20	30.00	0.00	0.00	28.90	6,508.90	225.22
Total	2.05	994.50	0.30	142.00	54.13	15,048.33	80.10	16,230.80	20.30	3,094.00	10.30	1,725.00	167.18	37,234.63	222.72
Average Hourly Rate, £		485.12		473.33		278.00		202.63		152.41		167.48			

Advocacy in Action
(In Creditors Voluntary Liquidation)

Analysis of time costs for the period 29 January 2020 to 03 March 2020

Classification of Work	Partner		Director		Manager		Administrator		Assistant		Cashiering		Total Hours	Time Cost	Average Hourly Rate
	Hours		Cost (£)		Hours		Cost (£)		Hours		Cost (£)				
	0.00	0.00	0.00	0.00	0.10	32.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	32.00	£
Administration and Planning	0.00	0.00	0.00	0.00	0.10	32.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	32.00	320.00
Total	0.00	0.00	0.00	0.00	0.10	32.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	32.00	320.00
Average Hourly Rate, £	0.00		0.00		320.00		0.00		0.00		0.00				

Notice of Final Account of

Advocacy in Action ("the Charity") – In Creditors' Voluntary Liquidation

Charity registered number: 03801479

NOTICE IS GIVEN by the Liquidator, Michael Colin John Sanders, under rule 6.28 of The Insolvency (England and Wales) Rules 2016 and section 106 of The Insolvency Act 1986, that the Charity's affairs have been fully wound up.

1. Creditors have the right under rule 18.9 of The Insolvency (England and Wales) Rules 2016 to request further details of the Liquidator's remuneration and expenses. That request must be made to the Liquidators within 21 days of receipt of the final account, and with either the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question). Secured creditors may also request further details.
2. Creditors have the right under rule 18.34 of The Insolvency (England and Wales) Rules 2016 to apply to Court to challenge the amount and/or basis of the Liquidator's fees, and/or the amount of any expenses incurred. That application must be made within 8 weeks of receipt of the final account, and with either the permission of the Court, or with the concurrence of 10% in value of the creditors (including the creditor in question). Secured creditors may also make an application.
3. Creditors may object to the release of the Liquidator by giving notice in writing to the Liquidator at the address given below before the end of the prescribed period. The prescribed period will end at the later of: 8 weeks after delivery of this notice; or, if any request for information regarding the Liquidator's remuneration and/or expenses is made under rule 18.9, or if any application is made to Court to challenge the Liquidator's fees and/or expenses under rules 18.34 or 18.35, when that request or application is finally determined.
4. The Liquidator will vacate office under section 171 of the Insolvency Act 1986 when, upon expiry of the prescribed period that creditors have to object to his release, he delivers to the Registrar of Companies the final account and a notice saying whether any creditor has objected to his release.
5. The Liquidator will be released under section 173 of the Insolvency Act 1986 at the same time as vacating office, unless any creditors objected to his release.

Creditors requiring further information regarding the above, should either contact me 6th Floor, 2 London Wall Place, London, EC2Y 5AU, or contact James Mackie by telephone on 0207 429 4100, or by email at james.mackie@mhlp.co.uk.

DATED THIS 3RD DAY OF MARCH 2020



MCJ Sanders
Liquidator
Authorised to Act in the UK by the
Insolvency Practitioners Association

Notice about final dividend position

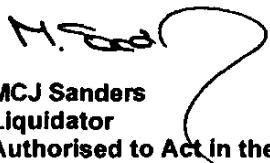
Advocacy in Action ("the Charity") – In Creditors' Voluntary Liquidation

Charity registered number: 03801479

A dividend will not be declared to unsecured creditors as the funds realised have been used to make payments to meet the expenses of the Liquidation.

Creditors requiring further information regarding the above, should either contact me at 6th Floor, 2 London Wall Place, London, EC2Y 5AU, or contact James Mackie by telephone on 0207 429 4100, or by email at James.mackie@mhllp.co.uk.

DATED THIS 3RD DAY OF MARCH 2020


MCJ Sanders
Liquidator
Authorised to Act in the UK by the
Insolvency Practitioners Association