

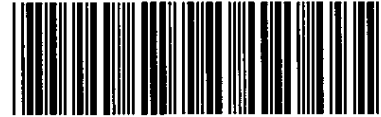
WU07

Notice of progress report in a winding-up by the court



Companies House

TUESDAY



A6GATQFD

A26

03/10/2017

#154

COMPANIES HOUSE

1 Company details

Company number 0 4 8 6 3 1 5 2

Company name in full ALS REMOVAL SERVICES LIMITED

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) JAMES RICHARD

Surname DUCKWORTH

3 Liquidator's address

Building name/number FREEMAN RICH

Street FLOOR D, MILBURN HOUSE
DEAN STREET

Post town NEWCASTLE UPON TYNE

County/Region TYNE & WEAR

Postcode N E 1 1 L E

Country

4 Liquidator's name ①

Full forename(s)

Surname

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

Postcode

Country

② Other liquidator

Use this section to tell us about
another liquidator.

WU07

Notice of progress report in a winding-up by the court

6 Period of progress report

From date	^d 2	^d 6	^m 0	^m 8	^y 2	^y 0	^y 1	^y 6
To date	^d 2	^d 5	^m 0	^m 8	^y 2	^y 0	^y 1	^y 7


7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X 

X

Signature date

^d 0	^d 2	^m 1	^m 0	^y 2	^y 0	^y 1	^y 7
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**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

GILL BURLEY

Company name

FREEMAN RICH

Address

FLOOR D, MILBURN HOUSE

DEAN STREET

Post town

NEWCASTLE UPON TYNE

County/Region

TYNE & WEAR

Postcode

N E 1 1 L E

Country

DX

Telephone

0191 2611839

**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

ALS REMOVAL SERVICES LIMITED - IN COMPULSORY LIQUIDATION

Liquidator's Annual Progress Report to Creditors and Members for the period 26th August 2016 to 25th August 2017

STATUTORY INFORMATION

Name of Company:	ALS REMOVAL SERVICES LIMITED
Registered Office:	Floor D, Milburn House, Dean Street, Newcastle upon Tyne, NE1 1LE
Former Registered Office:	19 Jesmond Crescent, Crewe, Cheshire, CW2 7NG
Registered Number:	04863152
Court Name and Number:	CREWE COUNTY COURT NO 56 OF 2014
Liquidator's Name:	James Richard Duckworth
Liquidator's Address:	Freeman Rich, Floor D, Milburn House, Dean Street, Newcastle upon Tyne, NE1 1LE
Contact Telephone Number:	0191 2611839
Date of Winding-up Order:	14th April 2014
Liquidator's Date of Appointment:	26th August 2014 - R A Upton 15th December 2015 - J R Duckworth See note below

As advised in the previous Annual Progress Report, Robin Andrew Upton of Robin Upton Insolvency ("Mr Upton") retired and I was appointed in his place by Order of the Court on 15th December 2015.

SUMMARY OF LIQUIDATORS' ACTIONS SINCE APPOINTMENT

Following investigations and enquiries, the following assets were identified:

Overdrawn Director's Loan Account

As you are aware from the previous reports a number of enquiries and investigations have been undertaken and a claim against the Director was identified. Solicitors were instructed and, as a settlement could not be reached with the Director, proceedings were issued and a Judgment was obtained for payment of the sum of £203,852.85. The Director was the sole registered proprietor of two properties and Charging Orders were obtained and registered over the properties in respect of the Judgment debt.

Payment Protection Insurance ("PPI") and Interest Rate Hedging Claims ("IRH")

Enquiries were made to identify any potential PPI/IRH claims however these enquiries have been concluded and there was no redress due.

LIQUIDATOR'S ACTIONS SINCE LAST REPORT

This is my third Annual Progress Report and should be read in conjunction with my previous Annual Progress Reports.

I have spent time in the reporting period as follows:-

Preparing and issuing the last Annual Progress Report.
Carrying out periodic reviews of the case.

Completing statutory matters.
Carrying out ongoing cashiering work.

In addition to the above, the assets have been dealt with as follows:

Overdrawn Director's Loan Account

Desktop valuations were obtained from JPS Chartered Surveyors at £149,000 to £182,000 for 19 Jesmond Crescent and £84,000 to £101,000 for 26 Westminster Street. After solicitors had obtained up to date mortgage figures of £125,000 and £56,000 respectively, it was determined that there was sufficient equity in the properties to justify issuing an application for an Order for Sale of the properties. On 10th March 2017 the Court ordered that unless the Defendant (the Director) paid the judgment debt by 6th April 2017, the property at 19 Jesmond Crescent could be sold for no less than £149,000 and the property at 26 Westminster Street could be sold for no less than £84,000 without further Order of the Court. Payment was not received from the Director.

A further valuation was obtained from a local estate agent, Butters John Bee, to confirm that continuing with enforcement of the sale of the properties was likely to provide funds for the liquidation. 19 Jesmond Crescent was valued at £155,000 to £160,000 in good condition and £140,000 to £145,000 if in need of modernisation. 26 Westminster Street was valued at £80,000 to £85,000 in good condition and £70,000 to £75,000 if in need of improvements. The decision was made to proceed.

19 Jesmond Crescent was tenanted and notice was given to the tenant to vacate the property. 26 Westminster Street was stated to be vacant. After the keys were handed in for 19 Jesmond Crescent and the date of delivery of possession was reached for 26 Westminster Street, insurance was obtained for the properties and an agent was instructed to change the locks and turn off the utilities. Energy Performance Certificates ("EPC"), which are required prior to marketing a property for sale, were obtained and Butters John Bee were instructed to market the properties for sale. After internal inspection of the properties, they advised that 19 Jesmond Crescent was in need of some modernisation and it was placed on the market at £149,000. 26 Westminster Street was in the process of being renovated and the upstairs walls and ceilings had been removed. This property was placed on the market at £84,000 to determine the level of interest. As the properties both contained furniture and personal possessions, an agent was instructed to provide an inventory and a notice was served upon all interested parties and placed at each property requiring any interested party to claim any items they owned within 14 days otherwise they would be disposed of.

Several offers were received for 19 Jesmond Crescent with the highest at £147,500. This was accepted, subject to the Court's approval, as it appeared to be the best price achievable. An application was made to the Court to amend the minimum selling price stated on the Order dated 10th March 2017. A further Order was made by the Court enabling the property to be sold. After making allowance of £350.00 for repairs to a damaged gatepost, the sale of the property was completed on 23rd August 2017. After redemption of the mortgage of £124,589.23 and payment of the costs of sale of £2,496.00, the net sale proceeds of £20,414.77 are being held by the solicitors.

Offers between £60,000 and £84,000 were received for 26 Westminster Street, and a cash offer of £84,000 was accepted. A further offer of £85,000 was received which was subject to a mortgage application, therefore it was decided to remain with the cash offer of £84,000. However the purchasers and their solicitors have not responded to communications therefore the property is being remarketed.

RECEIPTS AND PAYMENTS ACCOUNT

My Receipts & Payments Account for the period from 26th August 2016 to 25th August 2017 is attached. All amounts in the Receipts & Payments Account are shown net of VAT.

ASSETS

There were no assets disclosed in this matter.

LIABILITIES

Secured Creditors

There are provisions of the insolvency legislation that require a Liquidator to set aside a percentage of a Company's assets for the benefit of the unsecured creditors in cases where the Company gave a "Floating Charge" over its assets to a lender on or after 15th September 2003. This is known as the "prescribed part of the net property" ("prescribed part"). A Company's net property is that left after paying the preferential creditors, but before paying the lender who holds a Floating Charge. Any costs of the liquidation that are payable before the Liquidator has reached a position to make a distribution to the Floating Charge Holder have to be deducted from Floating Charge realisations before arriving at an amount for the "net property" of the Company. As a result, the costs associated with realising Floating Charge assets, paying preferential claims in full, the general costs of winding-up and the costs of confirming the validity of the Floating Charge will have to be deducted before the "net property" is calculated. The prescribed part that the Liquidator then has to set aside for unsecured creditors is:

- 50% of the first £10,000 of the net property; and
- 20% of the remaining net property;

up to a maximum of £600,000.

As there are no Charges registered over the assets of the Company, the prescribed part provisions will not apply.

Unsecured Creditors

The Official Receiver's Report to Creditors included unsecured creditors with an estimated total liability of £86,207.01. To date I have received a claim from one creditor in the sum of £176,607.19. I have not received claims from three further creditors of an unknown sum.

The claim submitted by HM Revenue & Customs was significantly greater than the original estimated amount.

DIVIDEND PROSPECTS

The payment of a dividend in this matter will be largely dependent upon the extent of realisations and the costs of realisation. I am unable at this stage to comment any further on the prospects of a dividend.

LIQUIDATORS' REMUNERATION

The Liquidators' remuneration was previously authorised by creditors at a creditors' meeting held on 29th October 2014. The remuneration has been fixed by reference to the time properly given in attending to matters arising in the liquidation.

No remuneration has been drawn to date.

Information about creditors' rights is published by The Association of Business Recovery Professionals. A copy of 'A Creditor's Guide to Liquidator's Fees' can be viewed online at <http://www.insolvency-practitioners.org.uk/what-we-do/publications/professional/fees>. There are different versions of these Guidance Notes and in this case please refer to the November 2011 version.

Time to be charged on all cases is in 5 minute units and hourly billing rates for the periods since the date of Mr Upton's appointment are as follows (plus VAT):-

	From April 2011	
See note below	A	B
Insolvency Practitioners	255.00	425.00
Chartered Accountants/Solicitor	240.00	320.00
Associates	220.00	330.00
Managers	175.00	225.00
Senior Professionals	150.00	225.00
Administrator	120.00	180.00
Cashier	100.00	
Assistants	90.00	120.00
Support Staff	85.00	115.00

A Basic Charge out rates

B Charge out rates for special investigation work undertaken in complex cases

I will continue to apply the same rates.

A schedule of my time costs incurred in the period from 26th August 2016 to 25th August 2017 is shown in the analysis below:-

	Insolvency Practitioner Hours	Chartered Accountant Hours	Associate Hours	Other Snr Prof. Hours	Admin. Hours	Cashier Hours	Support Staff Hours	Total Hours	Total Costs £	Avg. Hrly. Rate £
Administration and planning										
Open	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Planning	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Statutory	0.00	0.00	0.00	2.92	0.00	0.00	3.58	6.50	766.25	
Maintenance of Records	0.25	0.00	0.00	0.17	0.00	0.00	0.67	1.08	148.75	
General Admin	0.00	0.00	0.00	0.08	0.00	0.00	4.58	4.67	423.75	
VAT & TAX	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.50	75.00	
Review	0.25	0.00	0.00	3.75	0.00	0.00	0.17	4.17	641.25	
Cashiering	0.00	0.00	0.00	0.00	0.00	0.67	0.00	0.67	66.65	
Closing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.50	0.00	0.00	7.42	0.00	0.67	9.00	17.58	2121.65	121
Investigations										
Initial Investigation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
HMLR Enquiries/Searches	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Bank Enquiries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Books and Records	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Asset Realisations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Antecedent Transactions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Enquiry Financial Advisors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Instructing Solicitors/Notes to assist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Realisation of assets										
Directors Loan Accounts	0.08	0.00	0.00	9.58	0.00	0.00	0.00	9.67	1458.75	
Book Debts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Dispositions/Antecedent Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Property	0.00	0.00	0.00	0.08	0.00	0.00	0.08	0.17	20.00	
PFI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Policies/Pensions/Shares	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cash at Bank	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.08	0.00	0.00	9.67	0.00	0.00	0.08	9.83	1478.75	150
Creditors										
Agreeing Creditors Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
General Correspondence	0.00	0.00	0.00	1.33	0.00	0.00	0.00	1.33	200.00	
	0.00	0.00	0.00	1.33	0.00	0.00	0.00	1.33	200.00	150
Total hours	0.58	0.00	0.00	18.42	0.00	0.67	9.08	28.75	3800.40	
Total Costs (£)	148.75	0.00	0.00	2768.75	0.00	66.65	816.25		3800.40	132

A schedule of the total time costs of both Mr Upton and myself for the period from 26th August 2014 to 25th August 2017 is shown in the analysis below:-

	Insolvency Practitioner Hours	Chartered Accountant Hours	Associate Hours	Other Snr Prof. Hours	Admin. Hours	Cashier Hours	Support Staff Hours	Total Hours	Total Costs £	Avg. Hrly. Rate £
Administration and planning										
Open	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	270.00	
Planning	0.00	0.00	0.00	0.83	0.00	0.00	0.00	0.83	125.00	
Statutory	0.00	0.00	0.00	5.92	0.00	0.00	6.92	12.83	1530.83	
Maintenance of Records	0.67	0.00	0.08	0.42	0.00	0.00	1.67	2.83	400.83	
General Admin	0.00	0.00	0.00	3.33	0.00	0.00	18.00	21.33	2114.99	
VAT & TAX	0.00	0.00	0.00	1.58	0.00	0.00	0.00	1.58	237.50	
Review	0.33	0.00	0.00	7.25	0.00	0.00	1.58	9.17	1321.25	
Cashiering	0.00	0.00	0.00	0.00	0.00	2.42	0.00	2.42	241.60	
Closing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	1.00	0.00	0.08	19.33	0.00	2.42	31.17	54.00	6242.00	116
Investigations										
Initial Investigation	0.00	0.00	0.00	0.08	0.00	0.00	0.00	0.08	12.50	
HMLR Enquiries/Searches	0.00	0.00	0.00	0.67	0.00	0.00	0.00	0.67	100.00	
Bank Enquiries	0.00	0.00	0.00	0.50	0.00	0.00	6.50	7.00	627.50	
Books and Records	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Asset Realisations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Antecedent Transactions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Enquiry Financial Advisors	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.50	75.00	
Instructing Solicitors/Notes to assist	11.33	0.00	0.00	0.00	2.42	0.00	0.00	13.75	3746.66	
	11.33	0.00	0.00	1.75	2.42	0.00	6.50	22.00	4561.66	207
Realisation of assets										
Directors Loan Accounts	1.25	0.00	0.33	11.50	0.00	0.00	0.00	13.08	2117.08	
Book Debts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Dispositions/Antecedent Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Property	0.00	0.00	0.00	0.08	0.00	0.00	0.08	0.17	20.00	
PFI	0.00	0.00	0.00	0.00	0.00	0.00	1.25	1.25	112.50	
Policies/Pensions/Shares	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Cash at Bank	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	1.25	0.00	0.33	11.58	0.00	0.00	1.33	14.50	2249.58	155
Creditors										
Agreeing Creditors Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
General Correspondence	0.00	0.00	0.00	1.83	0.00	0.00	0.08	1.92	282.50	
	0.00	0.00	0.00	1.83	0.00	0.00	0.08	1.92	282.50	147
Total hours	13.58	0.00	0.42	34.50	2.42	2.42	39.08	92.42	13335.74	
Total Costs (£)	4030.41	0.00	91.66	5210.41	290.00	241.60	3471.66		13335.74	144

A description of the routine work undertaken is as follows:-

Administration:

- Case planning – devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Setting up physical/electronic case files.
- Setting up the case on the practice's electronic case management system and entering data.
- Issuing the statutory notifications to creditors and others required on appointment as office holder, including gazetting the office holder's appointment.
- Obtaining a specific penalty bond (this is insurance required by statute that every insolvency office holder has to obtain for the protection of each estate).
- Convening and holding a general meeting of creditors.
- Seeking a resolution from creditors for the fixing of the basis of the Liquidator's remuneration and expenses.
- Dealing with all routine correspondence and e-mails relating to the case.
- Cashiering – Creating, maintaining and managing the office holder's cashbook.
- Logging and banking of estate receipts.

- Undertaking regular reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and issuing Annual Progress Reports to Creditors and Members.
- Filing Returns at Companies House.
- Preparing and filing VAT Returns.
- Preparing and filing Corporation Tax Returns.
- Ongoing Due Diligence and consideration of threats to fundamental principles.
- Pension enquiries.

Investigations

- Conducting an initial investigation with a view to identifying potential asset recoveries by seeking and obtaining information from relevant third parties, such as the bank, accountants, etc.
- Detailed bank analysis.
- Detailed instructions to solicitors.
- HM Land Registry searches.
- Companies House searches.
- Bankruptcy searches.

Realisation of Assets

- Arranging suitable insurance over assets.
- Regularly monitoring the suitability and appropriateness of the insurance cover in place.
- Instructing agents to value known assets.
- Liaising with agents and solicitors to realise known assets.
- Corresponding with solicitors regarding the recovery of potential claims.
- Enquiries relating to Payment Protection Insurance.
- Interest Rate Hedging enquiries.

Creditors

- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.
- Reviewing proofs of debt received from creditors.

LIQUIDATORS' DISBURSEMENTS

Category 1 Disbursements

The expenses to date amount to £4,346.79 of which £3,391.79 was incurred during this period.

I have not been able to draw any expenses in this matter.

The following expenses have been incurred:-

Type of expense	Amount incurred in this period	Amount incurred to date	Amount unpaid
	£	£	£
HM Land Registry charges	0.00	17.00	17.00
Bordereau	210.00	298.00	298.00
Advertising	0.00	149.00	149.00
EPC payments re property	160.00	160.00	160.00
Asset Insurance	890.31	890.31	890.31
Stationery & Postage	18.36	18.36	18.36
Legal Disbursements	2,113.12	2,814.12	2,814.12

The EPC payments and asset insurance relate to the properties and the legal disbursements were incurred in obtaining Judgment, the Charging Orders, the Orders for Sale, securing the properties and obtaining an inventory of items in the properties. A refund of insurance is due as the insurance for 19 Jesmond Crescent was cancelled upon the sale of the property.

The following agents or professional advisors have been utilised in this matter:-

Professional Advisor	Nature of work	Fee Arrangement
Clarke Mairs LLP	Solicitors	Time Costs on formal Conditional Fee Arrangement
JPS Chartered Surveyors	Valuation agent	No fee
Butters John Bee	Estate Agent	Percentage of realisation

The choice of professionals was based on Mr Upton's and my perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of the fee arrangement with them. Clarke Mairs LLP were instructed to advise on and assist in the recovery of the overdrawn director's loan account. They estimated their time costs up to issuing proceedings would be in the region of £5,000. Time costs from the issue of proceedings were estimated at £15,000 to £25,000 with an uplift of 50%. The costs incurred to date amount to £12,150.00 plus disbursements of £3,012.52, of which £2,814.12 has been billed and paid. The fees charged have been reviewed and I am satisfied that they are reasonable in the circumstances of this case.

Category 2 Disbursements

The Category 2 Disbursements were approved by creditors at a Creditors Meeting held on 29th October 2014.

The following Category 2 Disbursements have been incurred and will be paid, if sufficient funds are available, at the finalisation of my administration:-

Type of Category 2 Disbursement	Amount incurred in this period £	Amount incurred to date £	Amount unpaid £
Room Hire	0.00	75.00	75.00

A policy decision has been made not to charge postage.

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 Liquidator's remuneration and expenses, within 21 days of receipt of this report. 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 creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

SUMMARY

The liquidation will remain open until such time as the Judgment debt has been settled. I shall then proceed to finalise the liquidation and my files will be closed.

COMPLAINTS PROCEDURE

At Freeman Rich we always strive to provide a professional and efficient service. However, we recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. As

such, should you have any comments or complaints regarding the administration of this case, then in the first instance you should contact me at the address given in this Report.

If you consider that I have not dealt with your comments or complaint appropriately you may then put details of your concerns in writing to our complaints officer, Jonathan Turley, at this office. This will formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior member of staff unconnected with the appointment.

Most disputes can be resolved amicably either through the provision of further information or following negotiations. However, in the event that you have exhausted our complaints procedure and you are not satisfied that your complaint has been resolved or dealt with appropriately, you may complain to the regulatory body that licences the insolvency practitioner concerned. Any such complaints should be addressed to The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA, and you can make a submission using an on-line form available at www.gov.uk/complain-about-insolvency-practitioner; or you can e-mail insolvency.enquiryline@insolvency.gsi.gov.uk; or you may phone 0300 678 0015.

Should you have any queries regarding this report, or the liquidation in general, please contact either myself or Mrs Burley at this office.

Dated this 2nd day of October 2017

A handwritten signature in black ink, appearing to be 'J R Duckworth', written over a horizontal line.

J R Duckworth
Liquidator

ALS Removal Services Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £	From 26/08/2016 To 25/08/2017 £	From 14/04/2014 To 25/08/2017 £
ASSET REALISATIONS		
Deposit on Petition	NIL	1,165.00
Official Receivers Realisations	NIL	NIL
	<u>NIL</u>	<u>1,165.00</u>
COST OF REALISATIONS		
HM Land Registry charges	NIL	17.00
Official Receivers Disbursements	NIL	2,400.00
ISA Banking Fees	88.00	264.00
Secretary of State Fees	NIL	NIL
Petitioners Costs	NIL	2,025.00
Bordereau	210.00	298.00
EPC Payments to First Property Servic	160.00	160.00
Advertising	NIL	149.00
Legal Fees	2,113.12	2,814.12
Stationery & Postage	18.36	18.36
Asset Insurance	890.31	890.31
	<u>(3,479.79)</u>	<u>(9,035.79)</u>
	<u>(3,479.79)</u>	<u>(7,870.79)</u>
REPRESENTED BY		
Vat Receivable		401.43
Liquidator's Expenses account		(4,748.22)
Insolvency Services Account		(1,499.00)
Petitioning Creditor's Costs		(2,025.00)
		<u>(7,870.79)</u>