

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

FRIDAY



A19 *A819W2SP* 15/03/2019 #14
COMPANIES HOUSE

1 Company details

Company number 0 5 8 8 6 7 7 7
Company name in full A L SMITH DECORATORS LIMITED

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

2 Liquidator's name

Full forename(s) ALEX
Surname KACHANI

3 Liquidator's address

Building name/number UNITS 13-15 BREWERY YARD
Street DEVA CITY OFFICE PARK
SALFORD
Post town MANCHESTER
County/Region
Postcode M 3 7 B B
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.

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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

A Kecher

X

Signature date

^d 1 ^d 4

^m 0 ^m 3

^y 2 ^y 0 ^y 1 ^y 9

LIQ14

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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 **ALEX KACHANI**

Company name **CRAWFORDS ACCOUNTANTS LLP**

Address **UNITS 13-15 BREWERY YARD**

DEVA CITY OFFICE PARK

SALFORD

Post town **MANCHESTER**

County/Region

Postcode **M 3 7 B B**

Country

DX

Telephone **0161 828 1000**



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 L SMITH DECORATORS LIMITED- IN LIQUIDATION

COMPANY NUMBER: 05886777

NOTICE THAT THE COMPANY'S AFFAIRS ARE FULLY WOUND UP

This Notice is given under Rule 6.28 of the Insolvency (England & Wales) Rules 2016 ("the Rules"). It is delivered by the Liquidator of the Company, Alex Kachani, of Crawfords Accountants LLP, Units 13-15 Brewery Yard, Deva City Office Park, Trinity Way, Salford, M3 7BB, who was appointed by the members and creditors 1 April 2011.

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

Creditors have the right:

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


Alex Kachani Crawfords Accountants LLP, Units 13-15 Brewery Yard, Deva City Office Park, Trinity Way, Salford, M3 7BB

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 Liquidator 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 Liquidator 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: 
Alex Kachani
Liquidator

Dated: 14 January 2019

**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 L SMITH DECORATORS LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION
LIQUIDATOR'S FINAL ACCOUNT

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4. Investigations
5. Creditors' claims
6. Dividend prospects
7. Costs and expenses
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2. Receipts and Payments Accounts for the entire period of the liquidation.
3. A Summary of the Liquidator's Time Costs
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5. Narrative of Work Undertaken by the Liquidator.

14 January 2019

1. INTRODUCTION

The purpose of this final account is to detail my acts and dealing as Liquidator.

2. BACKGROUND

The members' and creditors' meetings were held on 1 April 2011, when I was appointed Liquidator of the company.

The company's former registered office was at 1 Winkley Court, Chapel Street, Preston PR1 8BU and this was changed to Stanton House, 41 Blackfriars Road, Salford, Manchester, M3 7DB. The company's current registered office has been changed to Units 13-15 Brewery Yard, Deva City Office Park, Trinity Way, Salford, M3 7BB.

The company's former trading address was at 1 Cartmell Avenue, Larkholme, Fleetwood, Lancashire, FY7 8NF.

The company's principal activity was painting and glazing.

The main causes of failure were due to the insolvency of a major customer coupled with slow payments from other customers, which placed significant cash flow pressure on the company. It became clear that the company was unable to meet its liabilities as and when they fell due.

The company's statutory information is appended at Appendix 1.

3. ASSET REALISATIONS

According to the Directors' Statement of Affairs verified by a Statement of Truth lodged in these proceedings, the assets of the company had an estimated value of £3,100, which comprised principally of the following assets: -

Motor Vehicles

As per the Statement of Affairs, the only assets of any realisable value held by the company at the date of liquidation were five motor vehicles, which were independently valued by JPS Chartered Surveyors via a desktop appraisal on a market value basis in the total sum of £3,100. These vehicles were subsequently sold for the sum of £3,000, to The Decorating Shop Limited, a company connected by common director, Ashley Smith.

Bank Interest

Bank interest in the sum of £18.32 has been received during the period of the liquidation.

Plant, Machinery & Equipment

The company's other assets comprised plant, machinery and equipment but these were not anticipated to be realisable and can confirm that these were abandoned at the company's premises.

The company held no other assets or any realisable value at the date of liquidation.

Deposit for Costs

A deposit for costs in the sum of £3,000 was received in the liquidation from the director, Ashley Smith.

Recovery of Preference Claim

I pursued claims against two respondents, Ashley Smith and Pamela Smith, in respect of salaries and dividends drawn by them in the period leading up to the date of the liquidation, which I believe were excessive at a time when they ought to have known that the company was insolvent and the Company's turnover was decreasing. Further details of the claims against the two respondents are set-out under paragraph 4 below but can confirm that a Tomlin Order was granted which required the two respondents to jointly pay the sum of £40,000 in full and final settlement of the Liquidator's claims. I can confirm that the sum of £41,225 has been received by my solicitors, which includes a payment of £1,225 in respect of the legal costs of the possession and sale application. My solicitors have deducted their legal fees of £14,090.88 plus VAT and disbursements of £17,877.23 which principally relates to the cost of taking out an after event insurance in pursuing the legal claims against the two respondents. Both the legal costs and insurance costs have been reduced to facilitate an agreement between the various parties.

4. INVESTIGATION

The appropriate investigation into the company's affairs has been conducted and the relevant form submitted to the Department for Business, Innovation and Skills in accordance with the Company Directors Disqualification Act 1986. The contents of this report are confidential.

The Department for Business, Innovation and Skills confirmed that the director, Ashley Smith, had accepted an undertaken not to act as a director for 3 years and 6 months from 26 March 2013.

As previously reported, I commenced legal proceedings against two respondents, Ashley Smith and Pamela Smith, with a view to seeking recoveries for the insolvent estate, which resulted in exchanged of dialogues between legal representatives from both sides in respect of my claims against the two respondents for excessive drawing of salaries and dividends to themselves at a time at a time when they ought to have known that the company was insolvent and the Company's turnover was decreasing.

I can confirm that an out of court settlement was reached with the two respondents and a Tomlin Order was granted which required the two respondents to jointly pay the sum of £40,000 in full and final settlement of the Liquidator's claims.

I can confirm that the sum of £41,225 has been received by my solicitors, which includes a payment of £41,225 in respect of the legal costs of the possession and sale application. My solicitors have deducted their legal fees of £14,090.88 plus VAT and disbursements of £17,877.23 which principally relates to the cost of taking out an after event insurance in pursuing the legal claims against the two respondents. Both the legal costs and insurance costs have been reduced to facilitate an agreement between the various parties.

I can confirm that the investigations conducted have not resulted in a financial benefit to creditors in the liquidation due to the necessary legal costs and disbursements incurred in pursuing the claims and the low value of the settlement reached with the two respondents. I believe this was the best possible outcome in the circumstance as this mitigated the risk and uncertainty of incurring further legal fees and costs if the claims had ended up in Court for a full trial. I also believe that if my claims had not be vigorously contested by the two respondents, the legal costs would have been significantly lower and the cost of taking out an after event insurance would have been avoided altogether, and in that situation I would have expected a dividend return to creditors in the liquidation.

In accordance with Statement of Insolvency Practice 13, I can confirm that the company's assets were sold to The Decorating Shop Limited, a connected company, for £3,000. A desktop valuation of these vehicles confirmed that the sale was transacted at arm's length and therefore not considered as a transaction at an undervalue.

5. CREDITORS' CLAIMS

The creditors, as per the statement of affairs totalled £182,263.

Claims have not been agreed as there is no prospect of a dividend to any class of creditor.

6. DIVIDEND PROSPECTS

Section 176A of the Insolvency Act 1986 (as amended) requires the 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 "qualifying floating charge" over its assets to a lender on or after 15 September 2003. This is known as the "prescribed part of the net property." A company's net property is that left after paying the preferential creditors, but before paying the lender who holds a floating charge.

A Liquidator has to set aside: -

- 50% of the first £10,000 of the net property; and
- 20% of the remaining net property up to a maximum of £600,000.

There is no qualifying floating charge in this case so the prescribed part provisions do not apply.

Based on current information, I can advise there is no prospect of a dividend to creditors in the liquidation after discharging the necessary costs and expenses of the liquidation, as well as the necessary legal costs and disbursements in pursuing the legal claims as set-out in this report.

7. COSTS AND EXPENSES

A resolution was passed by creditors at the meeting of creditors on 1 April 2011 fixing the Statement of Affairs fee in the sum of £4,000 plus VAT and fixing the Liquidator's remuneration in accordance with the time spent and authorising payments on account. I have not drawn my Statement of Affairs fee to date.

The payments shown on the summary of the attached receipts and payments account are in the main self-explanatory.

Payments

Specific Bond

The sum of £54 was paid in respect of specific bonding for the insolvent estate.

Office Holder's Fee

The sum of £5,250 plus VAT was drawn on account by my firm in accordance with the resolution approved by creditors.

Agents/Valuers Fees

The sum of £350 plus VAT was made to JPS Chartered Surveyors, a firm of Chartered Surveyors and Valueers, who had carried out an independent valuation of the assets at the company's premises.

Legal Fees and Legal Disbursements

I instructed Freeths LLP, a firm of solicitors, to commence legal proceedings against two respondents, Ashley Smith and Pamela Smith, in respect of excessive salaries and dividends drawn by them in the period leading up to the date of the liquidation. I have made payments of £14,090.88 plus VAT in respect of their legal fees and disbursements of £17,877.23 which principally relates to the cost of taking out an after event insurance in pursuing the legal claims against the two respondents.

Statutory Advertising

The sum of £180 plus VAT was paid in respect of statutory advertising.

VAT Irrecoverable

There is an element of the output tax of £70 which is irrecoverable in respect of costs and expenses incurred in the liquidation.

Case Management Fee

The sum of £110 was paid for the use of case management software provided by an independent external software provider.

Summary of Costs

The total time spent on this case amounts to 74.10 hours reflected in a total time cost of £16,216.60 plus VAT equating to an average hourly rate of £218. As at the date of my last report, my remuneration was £13,947 plus VAT. My remuneration charged during the final period of the report is £2,269.60. I have drawn on account £5,250 plus VAT in respect of the Liquidator's remuneration in accordance with the approved fee resolution. My remuneration is limited to funds available, being a total of £10,538.78 with the balance written off unless further funds are received. This results in an effective hourly rate of £142 per hour.

Crawfords rate of hourly charges are: Partner £325, manager £205, assistant £127, cashier £105, junior assistant £88 exclusive of VAT.

In common with all professional firms, charge out rates may increase from time to time over the period of the liquidation. A summary of time spent in accordance with Statement of Insolvency Practice No.9 (SIP 9) is attached.

Disbursements

Crawfords disbursement policy is as follows:

Category 1 Disbursements:

- Category 1 expenses are expenses directly attributable to the insolvent case. These include insolvency bonds, advertising, company searches, post redirection orders, postages and travelling and accommodation costs incurred by staff whilst attending to the administration of the insolvent estate.
- Postage will be charged at the first class postage rate prevailing.
- The list as stated above is not exhaustive and any other external supplies and services, specifically identifiable to the case will also be recovered as a category 1 disbursement at cost.

Category 2 Disbursements:

- Category 2 expenses are additional overheads that relate to the insolvent estate but are not directly attributable to it.
- These expenses include, inter alia, stationery, photocopying, storage costs and travel which will be charged at up to 50p per mile.
- Crawfords Accountants LLP does not seek to recover Category 2 disbursements except for travel and business mileage directly attributable to the case.

In accordance with Statement of Insolvency Practice No.9 (SIP 9), creditors must be provided with a statement of all expenses incurred during the period irrespective of whether payment was made during the period.

The expenses incurred are itemised in the enclosed receipts and payments account and represent only those expenses properly chargeable and necessarily disbursed in the course of the Liquidation.

Within 21 days from receipt of this report creditors may request further information about the remuneration and expenses. The request must be made in writing and made either by a secured creditor or an unsecured creditor or creditors that total at least 5% in value of unsecured creditors or with the permission of the Court. Other than in specific circumstances, which if applicable I would explain, I will provide this within 14 days.

A copy of the creditors' guide to Liquidator's fees, Crawfords' disbursements policy, creditors' and members' rights to request further information, are available to download from <http://www.crawfordsinsolvency.co.uk/>. Alternatively you may request a copy from this office free of charge by post or e-mail.

Other professional Costs

As sanctioned at the initial meeting of creditors, solicitors and agents of my choice may be appointed at my discretion. Agents and debt collectors have been paid on a combination of time spent and level of realisations, where appropriate.

I have engaged the services of the following firms: -

JPS Chartered Surveyors- Agent and Valuer – Nominal fee plus disbursements

Freeths LLP – solicitors – Time cost basis – limited to funds available

8. Conclusion

I have now concluded my administration of this liquidation.

For and on behalf of
A L Smith Decorators Limited



Alex Kachani
Liquidator

Appendix 1

Statutory Information

Company Name	A L Smith Decorators Limited
Company Number	05886777
Date of Incorporation	25 July 2006
Trading Name	None
Principal Activity	Painting and glazing
Former Registered Office	1 Winkley Court, Chapel Street, Preston PR1 8BU
Current Registered Office	Units 13-15 Brewery Yard, Deva City Office Park, Trinity Way, Salford, Manchester, M3 7BB
Trading Address	1 Cartmell Avenue, Larkholme, Fleetwood FY7 8NF
Officeholder	Alex Kachani
Officeholder's address	Units 13-15 Brewery Yard, Deva City Office Park, Trinity Way, Salford, Manchester, M3 7BB
Date of appointment	1 April 2011
Changes to Officeholder	None

Appendix 2

**A L Smith Decorators Limited - In Creditors Voluntary Liquidation
Liquidator's Abstract of Receipts & Payments**

From 01 April 2011 To 09 January 2019

S of A £	£	£
ASSET REALISATIONS		
NIL Plant & Machinery	NIL	
3,100 Motor Vehicles	3,000.00	
NIL Bank Interest Gross	18.32	
NIL Equipment	NIL	
NIL Deposit for Costs	3,000.00	
NIL Recovery from Preference	41,255.00	
3,100		47,273.32
COST OF REALISATIONS		
Specific Bond	(54.00)	
Office Holders Fees	(5,250.00)	
Agents/Valuers Fees	(350.00)	
Legal Fees and Disbursements	(14,090.88)	
Statutory Advertising	(180.00)	
VAT Irrecoverable	(70.00)	
Case Management Fee	(110.00)	
Legal Insurance Costs	(17,877.23)	
		(37,982.11)
		<u>9,291.21</u>
REPRESENTED BY		
VAT Recoverable	801.78	
Balance at Bank	8,489.43	
		<u>9,291.21</u>
FINAL DISTRIBUTION		
Corporation Tax		2.43
Statement of Affairs fee		4,000.00
Balance of Office Holders Fees (limited to funds available)		5,288.78
		<u>9,291.21</u>


 Alex Kachani
 Liquidator

A L SMITH DECORATORS LIMITED - IN LIQUIDATION**LIQUIDATOR'S TIME AND CHARGEOUT SUMMARY**

Classification of Work Function	Partner	Manager	Assistants & Support Staff	Total Hours	Time Cost £	Average Hourly Rate £
Administration & Planning	4.90	21.50	2.60	29.00	5,798.90	200
Investigations	23.00	11.40	-	34.40	8,918.00	259
Realisation of Assets	-	-	0.70	0.70	66.50	95
Creditors	0.60	-	1.80	2.40	510.00	213
Trading	-	-	-	-	-	-
Bank	-	1.20	3.80	5.00	596.40	119
Tax	-	0.80	1.80	2.60	322.80	124
	28.50	34.90	10.70	74.10	16,212.60	218

Current Individual Hourly Charge Out Rate £	325.00	205.00	12700
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APPENDIX 4**A L SMITH DECORATORS LIMITED - IN CREDITORS VOLUNTARY LIQUIDATION****SUMMARY OF COSTS AND EXPENSES**

Below are details of the Liquidator's costs and expenses to date.

	Actual Expenses incurred in the Final Period	Actual Expenses incurred to date	Notes
	£	£	
Statutory Bonding	0.00	54.00	
Statement of Affairs (Pre- appointment Fee)	0.00	0.00	1
Office Holder's Fee	0.00	5,250.00	2
Agents/Valuers Fees	0.00	350.00	
Statutory Advertising	0.00	180.00	
VAT Irrecoverable	0.00	70.00	
Case Management Fee (Visionblue Solutions)	0.00	110.00	

Notes

1. Statement of Affairs fee was approved in the sum of £4,000 plus VAT. I have not drawn my Statement of Affairs fee to date but will do so shortly.
2. The Liquidator's time costs amount to £16,216.60 plus VAT. I have drawn on account £5,250 plus VAT in respect of the Liquidator's remuneration in accordance with the approved fee resolution. My remuneration is limited to funds available, being a total of £10,538.78 with the balance written off unless further funds are received.

APPENDIX 5

A L SMITH DECORATORS LIMITED - IN CREDITORS VOLUNTARY LIQUIDATION WORK UNDERTAKEN BY THE LIQUIDATOR DURING THE REPORTING PERIOD

I have set-out below the key areas of work which have been undertaken by the Liquidator and his staff during the reporting period in the liquidation. This list is a summary of the routine work undertaken during the reporting period and is not intended to be an exhaustive list.

Administration and Planning

Work
Undertaken

Case set-up and case planning;
Review of case strategy;
Review ethics and money laundering checks;
Regular case management and reviewing of progress, including regular team update meetings;
Reviewing and authorising case workers correspondence and other work;
Dealing with queries arising on appointment;
Allocating and managing staff/case resourcing and budgeting exercises and reviews;
Liaising with legal advisors regarding various instructions, including agreeing content of engagement letters;
Maintenance of office holder's case management records;
Internal notification of administration of the insolvent estate;
Complying with internal filing and information recording practices
Reviewing matters affecting the outcome of the liquidation;

✓
✓

✓

✓
✓
✓

Statutory Compliance

Liaising with the post-appointment insurance broker to provide information, assess risks and ensure appropriate cover in place and on-going monitoring of the adequacy of the level of insurance premiums;
Notifying creditors of appointment of Liquidator and complying with statutory requirements including but not limited to advertising the appointment of Liquidator and special resolution for winding-up the affairs of the company in London Gazette; filing of Notice of Appointment of Liquidator, special resolutions for the winding-up of the company, Statement of Affairs of the company accompanying by a Statement of Truth, and notice of change of the company's registered office at the Registrar of Companies, circulating a report to creditors following the appointment of Liquidator, notifying HM Revenue and Customs and all interested parties of the appointment of Liquidator;
Obtaining searches and documentary evidence to verify identity of stakeholders to ensure compliance with all applicable current laws and legislations;
Agreeing the basis of the Liquidator's remuneration in accordance with the current applicable legislations, laws and current best practice;
Requesting the delivery of the company's statutory and non-statutory books and records and scheduling of the records received;
Preparing annual reports to creditors and shareholders and reporting on the progress of the efficacy of the liquidation, including filing of receipts and payments account at the Registrar of Companies within the relevant timescales;
Preparing draft final report and final reports to creditors and shareholders and reporting on the progress of the efficacy of the liquidation, including filing of receipts and payments account at the Registrar of Companies within the relevant timescales;
Preparing minutes of meetings of creditors and shareholders;
Ensuring compliance with all statutory obligations within the relevant timescales;
Finalising administrative matters and diarise for destruction of company's records in accordance with applicable laws and legislations

✓

Asset Realisation

Reviewing, insuring, and realising assets into the liquidation;
Liaising with agents regarding the sale of business assets;
Reviewing outstanding debtors and management of debt collection strategy;
Instructing agents to assist with assets realisations and subsequent communications with the agents on the efficacy of the assets realisations;
Instructing solicitors to assist with assets realisations and subsequent communications with the solicitors on the efficacy of the assets realisations;

Investigation

- Reviewing the company's books and records; ✓
- Reviewing the directors' questionnaire; ✓
- Preparing CDDA Checklists; ✓
- Preparing a statutory report on the conduct of the directors and submitting the report within the relevant timescales. ✓
- Reviewing and recovering potential antecedent transactions for the benefit of creditors in the liquidation. ✓

Creditors

- Liaising with employees regarding their employment claims;
- Dealing with employees' claims and filing of all relevant redundancy forms with the Redundancy Payments Office;
- Up-dating the list of secured, preferential, and unsecured creditors;
- Responding to enquiries from creditors regarding the administration and submission of their claims; ✓
- Reviewing completed forms submitted by creditors, recording claims amounts and maintaining claim records;
- Dealing with assignment of debts;
- Reviewing and assessing of retention of title claims

Distribution

- Based on preliminary information available, there is a likelihood of a dividend to creditors in the liquidation. ✓

Cashiering

- Opening of the Liquidator's bank account for the liquidation; ✓
- Preparing and processing vouchers for the payment of post-appointment invoices; ✓
- Creating remittances and sending payments to settle post-appointment invoices; ✓
- Reconciling post-appointment bank accounts to internal systems; ✓
- Maintenance of accounting records onto a computerised system (e.g. Visionblue Solutions Software); ✓
- Monitoring cheque presentations and re-issuing replacement cheques of any unrepresented cheques, where applicable; ✓
- Ensuring compliance with appropriate risk management procedures in respect of receipts and payments; ✓

Tax

- Analysing VAT related transactions; ✓
- Collating information and preparing VAT returns for the post-appointment periods; ✓
- Analysing Corporation Tax related transactions; ✓
- Collating information and preparing Corporation Tax returns for the post-appointment periods. ✓
- Dealing with post-appointment tax compliance ✓

Other

- Where applicable - disclaiming of the company's lease and filing of Notice of Disclaimer to all interested parties under the lease;