

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 06158388

Company name in full Kia For Life Limited

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

2 Liquidator's name

Full forename(s) Lee Anthony

Surname Green

3 Liquidator's address

Building name/number King Street House

Street 15 Upper King Street

Post town Norwich

County/Region

Postcode NR3 1RB

Country

4 Liquidator's name ①

Full forename(s) Andrew Anderson

Surname Kelsall

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

5 Liquidator's address ②

Building name/number King Street House

Street 15 Upper King Street

Post town Norwich

County/Region

Postcode NR3 1RB

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

Andrew H. H. H.

X

Signature date

^d1^d4

^m1^m1

^y2^y0^y2^y2

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 **Simone Daly**

Company name **Larking Gowen LLP**

Address
King Street House
15 Upper King Street

Post town **Norwich**

County/Region

Postcode

N	R	3		1	R	B
---	---	---	--	---	---	---

Country

DX

Telephone **01603 624181**



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

Kia For Life Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
From 30 September 2021 To 14 November 2022

Statement of Affairs £		£	£
	ASSET REALISATIONS		
Uncertain	Furniture & Equipment	NIL	
Uncertain	Customer List	500.00	
12,218.61	Cash at Bank	13,476.65	
	Bank Interest Gross	0.28	
			13,976.93
	COST OF REALISATIONS		
	Specific Bond	64.80	
	Pre Appointment Remuneration	5,000.00	
	Pre Appointment Expenses	2.88	
	Office Holders Remuneration-Fixed Fe	5,939.73	
	Agents/Valuers Fees	416.67	
	VAT	2,329.49	
	Postage	11.36	
	Photocopying	32.00	
	Statutory Advertising	180.00	
			(13,976.93)
	PREFERENTIAL CREDITORS		
(4,235.44)	Employee Arrears/Hol Pay	NIL	
(17,805.86)	HM Revenue & Customs (PAYE/NIC)	NIL	
			NIL
	UNSECURED CREDITORS		
(2,406.66)	Trade & Expense Creditors	NIL	
(26,818.99)	Employees	NIL	
			NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	
			NIL
(39,148.34)			0.00
	REPRESENTED BY		
			NIL

Note:

Lee Anthony Green

Lee Anthony Green
Joint Liquidator

KIA FOR LIFE LIMITED – IN CREDITORS' VOLUNTARY LIQUIDATION LIQUIDATORS' FINAL ACCOUNT TO CREDITORS AND MEMBERS

STATUTORY INFORMATION

Company name:	Kia For Life Limited
Company number:	06158388
Trading address:	Chambers Business Centre Chapel Road, Hollinwood, Oldham, OL8 4QQ
Registered office:	1 Claydon Business Park, Great Blakenham, Ipswich, IP6 0NL
Former registered office:	Chambers Business Centre Chapel Road, Hollinwood, Oldham, OL8 4QQ
Principal trading activity:	Telesales
Joint Liquidators' names	Lee Anthony Green and Andrew Anderson Kelsall
Joint Liquidators' address	King Street House, 15 Upper King Street, Norwich, NR3 1RB
Date of appointment	30 September 2021
Actions of Joint Liquidators'	Any act required or authorised under any enactment to be done by a Liquidator may be done by either or both of the Liquidators acting jointly or alone.

LIQUIDATORS' ACTIONS SINCE APPOINTMENT

Following my appointment as Joint Liquidator of the Company on 30 September 2021, my statutory duties were carried out including notifying the Company's creditors of my appointment, filing statutory notices at Companies House, advertising my appointment in the London Gazette and submitting statutory forms with HM Revenue & Customs ('HMRC').

The Company ceased trading in August 2021 at which time all five employees were dismissed on the same date. Upon my appointment, information was provided to the employees with the relevant forms and information to enable them to register their claims for holiday pay, redundancy pay and pay in lieu of notice with the Redundancy Payments Office ('RPO'). Following my appointment, I collected and reviewed the Company records in order to complete and submit the necessary forms to the RPO so that employee claims could be processed.

The Company operated a pension scheme and the required notifications and submissions were therefore completed regarding the liquidation. I have also been in correspondence with OPTESS, the scheme provider, regarding outstanding contributions owed to the scheme and established that one employee had outstanding contributions. I therefore liaised with OPTESS and submitted the necessary form to enable the RPO to settle the unpaid pension contributions. The scheme has subsequently been closed.

Prior to the liquidation an agent, Edward Wells Chartered Surveyor, was instructed to provide an inventory and valuation of the Company assets. The Company owned a few furniture and equipment items of low value and these were abandoned. The Company's trade was to seek charitable donations for their sole client, Kids in Action. Kids In Action therefore purchased the donor contact database in the sum of £500, further details of which can be found below.

The Company traded from leasehold premises and the lease was disclaimed following the liquidation. CAPA were instructed to carry out a business rates audit however it was confirmed that no refund was due.

During the liquidation I have kept up to date with all taxation matters. Now that all assets have been realised and the funds realised having been used to make payments to meet the expenses of the liquidation, I am in a position to close the liquidation. As there are insufficient funds, no dividend will be declared to any class of creditor in this case.



An Association of
Independent Accounting Firms



A full list of Larking Gowen LLP members' names is available at the above address.

larking-gowen.co.uk

LA Green & AA Kelsall are licensed to act as insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales.
"Larking Gowen" is the trading name of Larking Gowen LLP which is a limited liability partnership registered in England and Wales (LLP number OC419486). Where we use the word partner it refers to a member of Larking Gowen LLP.
Registered to carry on audit work in the UK and Ireland, regulated for a range of investment business activities and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales. Larking Gowen LLP is an Independent Member Firm of PrimeGlobal, a worldwide association of independent accounting firms.

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 since my appointment as Liquidator is contained in Appendix A.

RECEIPTS AND PAYMENTS ACCOUNT

My Receipts & Payments Account for the period from 30 September 2021 to date is attached at Appendix B.

ASSET REALISATIONS

Furniture & Equipment

The Company owned minimal office furniture and equipment which had no value according to the Company's accounts. Our agent, Edward Wells, completed a valuation of the same and concluded that the assets were aged and did not hold significant value. They were therefore abandoned at the former trading premises.

The Company also owned IT equipment which our agent confirmed had a low value. These items were included in the sale of the customer database to Kids in Action, details of which are provided below.

Customer List

On 24 November 2021 the IT equipment and customer list was sold to Kids In Action, a connected company.

On 20 September 2021, a valuation of the assets of the Company was prepared by Edward Wells, an independent valuer who has confirmed that he holds Professional Indemnity Insurance.

The assets were sold for £500. An outline of the different types of asset sold and the amount for which they were sold, together with a comparison against the valuation realised, is provided in the table below:

Asset category	Valuation basis & amount (£)	Sale Consideration (£)
IT Equipment	Nil	500
Donor database	500 - 1,000 Market value	
Total	500 - 1,000	500

The Company's trade was to seek donations for their sole client, a charity called Kids In Action. The Company used a cloud-based contact database for all donors so that they could be contacted to inform them of how their donations were being used, upcoming fundraising events and to seek further donations.

Following the Company being placed into liquidation, Kids In Action made an offer to purchase the database via Edward Wells for the sum of £500.

The directors of the Company are also trustees of Kids In Action and therefore a connected party. As the contact list contained personal data, we had to ensure that the information was used for the purposes for which it was originally collected. The donors were originally contacted for the purposes of Kids In Action, and Kids In Action have confirmed that they would use the data in the same way as it was used by the Company. Selling the data to another party would pose a risk of the database being used for a purpose other than what the individuals consented. Kids In Action's offer of £500 for the customer list is within the price range suggested by Edward Wells, and was considered to be fair and reasonable. The database and IT equipment was therefore sold to Kids in Action for £500 and the sale was completed via Edward Wells. Kids In Action have confirmed that they will inform the donors that their information has been obtained from Kia For Life and provide their new contact details.

Cash at Bank

Prior to the liquidation the sum of £12,218 was received into Larking Gowen's client account, representing the cash at bank held in the Company's account. The funds have since been transferred into a designated client account.

Following our appointment we wrote to the Company's bankers to arrange for any final balance to be transferred and the account closed. This resulted in funds of £1,258 being received in November 2021.

Bank Interest Gross

Gross bank interest of £0.28 has been received during the period of the liquidation.

LIABILITIES

Secured Creditors

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

The legislation requires that if the Company has created a floating charge after 15 September 2003, a prescribed part of the Company's 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

The Statement of Affairs anticipated £4,235 in respect of preferential creditors. No preferential claims from the RPO have been received.

Crown Creditors

The Statement of Affairs included £17,807 owed to HMRC. HMRC's final claim has not been received.

Non-Preferential Unsecured Creditors

The Statement of Affairs included 8 non-preferential unsecured creditors with an estimated total liability of £48,176. I have received one creditor claim for £1,145. I have not received claims from 7 creditors with original estimated claims in the Statement of Affairs of £47,032.

DIVIDEND PROSPECTS

Preferential creditors

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

Crown Creditors

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

Unsecured creditors

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 COMPANY

I undertook an initial investigation into the Company'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. Specifically, I recovered, listed and reviewed the Company's accounting records; obtained and reviewed copy bank statements for the 7 months prior to the Company ceasing to trade from the Company's bankers; and compared the information in the Company'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 three 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 Company. I would confirm that my report has been submitted.

PRE-APPOINTMENT REMUNERATION

The creditors previously authorised the payment of a fixed fee of £5,000 for my assistance with preparing the Statement of Affairs and arranging the deemed consent procedure for creditors to appoint a liquidator.

The fee for preparing the Statement of Affairs and arranging the deemed consent procedure for creditors to appoint a liquidator was paid from first realisations on appointment and is shown in the enclosed receipts and payments account.

LIQUIDATORS' REMUNERATION

My remuneration was approved on a fixed fee of £12,500 for undertaking the following categories of work in the liquidation namely Administration, Creditors, Investigations and Realisation of Assets.

I have drawn £5,939 since the date of my appointment in respect of work done for which my fees were approved as a fixed fee.

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 Larking Gowen LLP's fee policy are available at the link www.larking-gowen.co.uk/insolvency. Please note that there are different versions of the Guidance Notes and in this case you should refer to the most recent version. Please note that we have also provided further information about an office holder's remuneration and expenses in our practice fee recovery sheet, which can be accessed at www.larking-gowen.co.uk/insolvency.

LIQUIDATORS' EXPENSES

In the whole of the liquidation I have incurred total expenses of £705, compared to my estimated expenses of £790 when my remuneration was authorised by the creditors.

I have drawn expenses of £705 to date.

I have incurred the following expenses in the period since my appointment as Liquidator:

<u>Type of expense</u>	<u>Amount incurred/ accrued in the reporting period (£)</u>
Specific Bond	65
Agents Fees	417
Postage	11
Statutory Advertising	180
Total	673

I have incurred the following category 2 disbursements in the period since my appointment as Liquidator:

<u>Type of category 2 disbursement</u>	<u>Amount incurred/ accrued in the reporting period (£)</u>
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Photocopying	32
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I have used the following agents or professional advisors in the reporting period:

<u>Professional Advisor</u>	<u>Nature of Work</u>	<u>Basis of Fees</u>
Edward Wells Chartered Surveyor CAPA	Inventory, Valuation & Sale of Assets Property Rates Audit	Time Costs 25% of Realisations

The choice of professionals used was based on my perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of my fee arrangement with them. I have reviewed the fees charged and am satisfied that they are reasonable in the circumstances of this case.

Edward Wells Chartered Surveyor was instructed to provide an inventory, valuation and sale of the assets and was instructed due to his expertise in this area. His fees were agreed on a time costs basis, capped at £500. Fees of £417 were incurred and paid in full.

CAPA were instructed to carry out an audit of the business rates paid by the Company to establish if a refund is due from the local council. They were instructed due to their expertise in the area and their conditional fee was agreed at 25% of realisations. CAPA confirmed that no refund was due and therefore no fees were payable.

A comparison of my estimated expenses against expenses incurred is as follows:

Nature of expense	Estimated expenses (£)	Expenses incurred to date (£)
Specific Bond	65	65
Agents Fees	500	417
Postage	25	11
Photocopying	20	32
Statutory Advertising	180	180
Total	790	705

As you can see above, the total expenses I incurred were in line with the total expenses I estimated I would incur when my remuneration was authorised by the creditors.

FURTHER INFORMATION

To comply with the Provision of Services Regulations, some general information about Larking Gowen LLP can be found in the attached index summary sheet.

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 Elena Dimitrova by email at elena.dimitrova@larking-gowen.co.uk, or by phone on 01473 833411 before our release.



Andrew Kelsall
JOINT LIQUIDATOR

Appendix A

1. Administration

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder and their managers. It does not give direct financial benefit to the creditors, but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.

- 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 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 other required on appointment as office holder, including gazetting the office holder's appointment.
- Obtaining a specific penalty bond.
- Seeking a decision from creditors on the basis of the office holder's remuneration.
- Dealing with all routine correspondence and emails relating to the case.
- Opening, maintaining and managing the office holder's estate bank account.
- Creating, maintaining and managing the office holder's cashbook.
- Undertaking regular bank 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.
- Filing returns at Companies House.
- Preparing and filing Corporation Tax returns.
- Seeking closure clearance from HMRC and other relevant parties.
- Preparing, reviewing and issuing a final account of the liquidation to creditors and members.
- Filing a final return at Companies House.

2. Creditors

Employees - The office holder needed to deal with the ex-employees in order to ensure that their claims were processed appropriately by the Redundancy Payments Office (RPO). The office holder was required to undertake this work as part of their statutory functions.)

Claims of creditors - the office holder needed to maintain up to date records of the names and addresses of creditors, together with the amounts of their claims as part of the management of the case, and to ensure that notices and reports could be issued to the creditors. The office holder also needed to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they were received. The office holder was required to undertake this work as part of his statutory functions.

Obtaining information from the case records about employee claims.

- Completing documentation for submission to the Redundancy Payments Office.
- Corresponding with employees regarding their claims.
- Liaising with the Redundancy Payments Office regarding employee claims.
- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.

Kia For Life Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments
To 14/11/2022

S of A £		£	£
	ASSET REALISATIONS		
Uncertain	Furniture & Equipment	NIL	
Uncertain	Customer List	500.00	
12,218.61	Cash at Bank	13,476.65	
	Bank Interest Gross	0.28	
			13,976.93
	COST OF REALISATIONS		
	Specific Bond	64.80	
	Pre Appointment Remuneration	5,000.00	
	Pre Appointment Expenses	2.88	
	Office Holders Remuneration-Fixed Fe	5,939.73	
	Agents/Valuers Fees	416.67	
	VAT	2,329.49	
	Postage	11.36	
	Photocopying	32.00	
	Statutory Advertising	180.00	
			(13,976.93)
	PREFERENTIAL CREDITORS		
(4,235.44)	Employee Arrears/Hol Pay	NIL	
(17,805.86)	HM Revenue & Customs (PAYE/NIC)	NIL	
			NIL
	UNSECURED CREDITORS		
(2,406.66)	Trade & Expense Creditors	NIL	
(26,818.99)	Employees	NIL	
			NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	
			NIL
(39,148.34)			0.00
	REPRESENTED BY		NIL

Note:

Notice of Final Account of

Kia For Life Limited ("the Company") – In Creditors' Voluntary Liquidation

Company registered number: 06158388

NOTICE IS GIVEN by the Joint Liquidators, Lee Anthony Green and Andrew Anderson Kelsall, under rule 6.28 of The Insolvency (England and Wales) Rules 2016 and section 106 of The Insolvency Act 1986, that the company'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 Liquidators' 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 Liquidators' 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 Liquidators by giving notice in writing to the Liquidators 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 Liquidators' remuneration and/or expenses is made under rule 18.9, or if any application is made to Court to challenge the Liquidators' fees and/or expenses under rules 18.34 or 18.35, when that request or application is finally determined.
4. The Liquidators will vacate office under section 171 of the Insolvency Act 1986 when, upon expiry of the prescribed period that creditors have to object to their release, they deliver to the Registrar of Companies the final account and a notice saying whether any creditor has objected to their release.
5. The Liquidators will be released under section 173 of the Insolvency Act 1986 at the same time as vacating office, unless any creditors objected to their release.

Creditors requiring further information regarding the above, should either contact me at King Street House, 15 Upper King Street, Norwich, NR3 1RB, or contact Elena Dimitrova by telephone on 01603 624181, or by email at elena.dimitrova@larking-gowen.co.uk.

DATED THIS 16TH DAY OF SEPTEMBER 2022



Andrew Kelsall
Joint Liquidator

Notice about final dividend position

Kia For Life Limited ("**the Company**") – In Creditors' Voluntary Liquidation

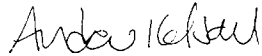
Company registered number: 06158388

Notice is given under rule 14.36 of The Insolvency (England and Wales) Rules 2016, by Lee Anthony Green and Andrew Anderson Kelsall, the Joint Liquidators to the creditors of Kia For Life Limited, that no dividend will be declared to unsecured creditors

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 King Street House, 15 Upper King Street, Norwich, NR3 1RB, or contact Elena Dimitrova by telephone on 01603 624181, or by email at elena.dimitrova@larking-gowen.co.uk.

DATED THIS 16TH DAY OF SEPTEMBER 2022



Andrew Kelsall
Joint Liquidator

General insolvency information referred to in the accompanying report and links to websites referred to in the report, along with information required to be disclosed by the Provision of Services Regulations 2009.

Licensing Body

Andrew Anderson Kelsall (IP No. 009555) and Lee Anthony Green (IP No. 015610) are licensed to act as Insolvency Practitioners in the United Kingdom by the Institute of Chartered Accountants in England and Wales ('ICAEW') and are registered with the Insolvency Service under the IP numbers quoted. Andrew Kelsall is also a Fellow of the Association of Certified Accountants.

Larking Gowen LLP is also a member of the ICAEW.

Information about creditors' rights

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/>.

Information about how an Office Holder's fees may be approved

Details about how an office holder's fees may be approved for each case type are available in a series of guides issued with Statement of Insolvency Practice 9 (SIP 9) and can be accessed at <https://www.larking-gowen.co.uk/what-we-offer/by-service/insolvency-recovery/> and you will need to click on 'Click here for insolvency information and guidance' to the right of the page.

Further details are also provided in the Larking Gowen LLP practice fee recovery sheet at <https://www.larking-gowen.co.uk/what-we-offer/by-service/insolvency-recovery/> and you will need to click on 'Click here for insolvency information and guidance' to the right of the page.

If you would like a paper copy of the relevant guide then please write to Insolvency & Recovery, Larking Gowen LLP, King Street House, 15 Upper King Street, Norwich, NR3 1RB at the above address, email insolvency@larking-gowen.co.uk or phone 0330 024 0888 and ask for the Insolvency & Recovery department.

Information about creditors' Committees

Further information about the role of the creditors' Committee and what might be expected from its members is available at the link <https://www.larking-gowen.co.uk/what-we-offer/by-service/insolvency-recovery/> and you will need to click on 'Click here for insolvency information and guidance' to the right of the page.

The Insolvency Code of Ethics

Insolvency Practitioners, when carrying out all professional work relating to an insolvency appointment, are bound by The Insolvency Code of Ethics which can be found at <https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>

The Institute of Chartered Accountants Code of Ethics (ICAEW)

Andrew Kelsall and Lee Green are bound by the regulations of their professional body, The ICAEW, which can be found at <https://www.icaew.com/technical/ethics/icaew-code-of-ethics/icaew-code-of-ethics>

Professional rules that apply to the Office Holders

All IPs are bound by the rules of their professional body, including any that relate specifically to insolvency. The rules of the professional body that licences Andrew Kelsall and Lee Green can be found at <https://www.icaew.com/regulation/insolvency/sips-regulations-and-guidance/>. In addition, IPs are

bound by the Statements of Insolvency Practice (SIPs), details of which can be found at <https://www.r3.org.uk/technical-library/england-wales/sips/>.

Complaints Procedure

At Larking Gowen LLP 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 your letter.

If you consider that I have not dealt with your comments or complaint appropriately you should then put details of your concerns in writing to our complaints officer Bruce Masson, Larking Gowen LLP, King Street House, 15 Upper King Street, Norwich, NR3 1RB. This will then formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior partner 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 email insolvency.enquiryline@insolvency.gov.uk.

Professional Indemnity insurer

In accordance with the disclosure requirements of the Provision of Services Regulations 2009, our principal professional indemnity insurer is AIG Europe Limited who can be contacted via our brokers Howden UK Group Limited, 71 Fenchurch Street, London EC3M 4BS. The territorial and jurisdictional coverage is worldwide.

Privacy Policy

Larking Gowen LLP's privacy policy can be found at <https://www.larking-gowen.co.uk/privacy-and-cookie-policy>.

VAT number

Larking Gowen LLP is registered for VAT under registration no. 105 7234 96.

Bribery Act 2010

Larking Gowen LLP is committed to applying the highest standards of ethical conduct and integrity in its business activities. Every employee and individual acting on Larking Gowen LLP's behalf is responsible for maintaining our reputation and for conducting company business honestly and professionally.

Larking Gowen LLP take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate.

Larking Gowen LLP requires all those who are associated with it to observe the highest standards of impartiality, integrity and objectivity.

Larking Gowen LLP prohibits anyone acting on its behalf from:

- bribing another person. A bribe includes the offering, promising or giving of any financial or other type of advantage;
- accepting a bribe. This includes requesting, agreeing to receive or accepting any financial, or another kind of advantage;

- bribing a foreign public official; and
- condoning the offering or acceptance of bribes.

Larking Gowen LLP will:

- avoid doing business with others who do not accept our values and who may harm our reputation;
- maintain processes, procedures and records that limit the risk of direct or indirect bribery;
- promote awareness of this policy amongst its staff, those acting on its behalf and entities with which it has any commercial dealings;
- investigate all instances of alleged bribery, and will assist the police, and other authorities when appropriate, in any resultant prosecutions. In addition, disciplinary action will be considered against individual members of staff;
- review this policy regularly and update it when necessary.