

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

FRIDAY



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A7

19/01/2024

#21

COMPANIES HOUSE

### 1 Company details

Company number 0 7 0 3 6 6 9 4

Company name in full The Real Lancashire Pie Company Ltd

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

### 2 Liquidator's name

Full forename(s) Gerald

Surname Irwin

### 3 Liquidator's address

Building name/number Station House

Street Midland Drive

Post town Sutton Coldfield

County/Region West Midlands

Postcode B 7 2 1 T U

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.

LIQ03

Notice of progress report in voluntary winding up

<b>6</b>		<b>Period of progress report</b>															
From date	d	2	d	4	m	1	m	1	y	2	y	0	y	2	y	2	
To date	d	2	d	3	m	1	m	1	y	2	y	0	y	2	y	3	
<b>7</b>		<b>Progress report</b>															
		<input checked="" type="checkbox"/> The progress report is attached															
<b>8</b>		<b>Sign and date</b>															
Liquidator's signature	Signature		<div style="display: flex; align-items: center; justify-content: space-between;"> <span>X</span>  <span>X</span> </div>														
Signature date	d	1	d	5	m	0	m	1	y	2	y	0	y	2	y	4	

LIQ03

Notice of progress report in voluntary winding up



**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 **Michelle Pratt**

Company name **Irwin & Company**

Address **Station House**

**Midland Drive**

Post town **Sutton Coldfield**

County/Region **West Midlands**

Postcode **B 7 2 1 T U**

Country

DX

Telephone **0121 321 1700**



**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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)

**The Real Lancashire Pie Company Ltd**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Statement of Affairs £		From 24/11/2022 To 23/11/2023 £	From 24/11/2022 To 23/11/2023 £
	<b>ASSET REALISATIONS</b>		
	Bank Interest Gross	3.07	3.07
1,890.00	Book Debts	158.09	158.09
Uncertain	Kitchen Equipment & Furniture	NIL	NIL
3,000.00	Monies held in Client Account	NIL	NIL
NIL	Other Debtors	NIL	NIL
NIL	Stock	NIL	NIL
		<u>161.16</u>	<u>161.16</u>
	<b>COST OF REALISATIONS</b>		
	Specific Bond	50.00	50.00
		<u>(50.00)</u>	<u>(50.00)</u>
	<b>PREFERENTIAL CREDITORS</b>		
(21,230.00)	Employee Arrears/Hol Pay	NIL	NIL
(2,625.00)	Pension Schemes	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	<b>2ND PREFERENTIAL CREDITORS</b>		
(74,391.00)	HM Revenue & Customs - VAT/PAYE	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	<b>UNSECURED CREDITORS</b>		
(42,400.00)	Bank - Natwest	NIL	NIL
(77,642.00)	Connected Companies	NIL	NIL
(15,797.00)	Credit Card - American Express	NIL	NIL
(9,380.00)	Employee Arrears & PIL	NIL	NIL
(55,871.00)	HM Revenue & Customs - ER'S NIC &	NIL	NIL
(1,969.00)	Pension Scheme	NIL	NIL
(72,278.00)	Trade & Expense Creditors	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	<b>DISTRIBUTIONS</b>		
(3.00)	Ordinary Shareholders	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<b>(368,696.00)</b>		<b>111.16</b>	<b>111.16</b>
	<b>REPRESENTED BY</b>		
	Current Account		111.16
			<u>111.16</u>

# IRWIN INSOLVENCY

Licensed Insolvency Practitioners  
Business Advisers



Station House  
Midland Drive  
Sutton Coldfield  
West Midlands B72 1TU  
Telephone  
0121 321 1700  
E-mail  
mail@irwinuk.net  
Website  
www.irwin-insolvency.co.uk

**TO ALL KNOWN CREDITORS**

15 January 2024

Our ref: GI/mp/THE045

Dear Sirs

**THE REAL LANCASHIRE PIE COMPANY LTD ("the Company")  
(IN CREDITORS' VOLUNTARY LIQUIDATION)**

I have now prepared a report on the progress of the liquidation following the end of the first year of my appointment as Liquidator.

Irwin Insolvency uses personal information in order to fulfil the legal obligations of its 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 Irwin Insolvency uses your personal information on our website at [www.irwin-insolvency.co.uk](http://www.irwin-insolvency.co.uk).

Should creditors have any queries regarding the report or the conduct of the liquidation in general, please contact me or the case administrator, Michelle Pratt.

Yours faithfully  
for and on behalf of  
The Real Lancashire Pie Company Ltd

**Gerald Irwin  
Liquidator**

Licensed in the United Kingdom to act as an Insolvency Practitioner by the Insolvency Practitioners Association

**THE REAL LANCASHIRE PIE COMPANY LTD  
(IN CREDITORS' VOLUNTARY LIQUIDATION)**

**LIQUIDATOR'S PROGRESS REPORT TO MEMBERS AND CREDITORS  
FOR THE PERIOD 24 NOVEMBER 2022 TO 23 NOVEMBER 2023**

I write with my annual progress report to all known members and creditors in connection with my appointment as Liquidator of the above Company on 24 November 2023.

**EXECUTIVE SUMMARY**

My duties and functions as Liquidator are the realisation of the Company's assets, the agreement of the claims of creditors, investigation of the Director's conduct, the company's affairs generally.

**SUMMARY OF LIQUIDATOR'S ACTIONS SINCE APPOINTMENT**

- I contacted the Company's bankers and instructed them to close all accounts held.
- Investigations - undertaking and reviewing the Company's financial records and investigating transactions made. This 'through up' a number of queries in respect of which we are still looking into.
- Employee Claims – It was anticipated that claims would be made by former employees of the Company and I submitted appropriate details to the Redundancy Payments Service ("RPS"). I also provided assistance to the former employees and the RPS, as and when queries arose.
- Pension - The Company offered a Work Placed Pension Scheme to its employees, administered by NEST Pensions. Correspondence was entered into with NEST regarding the Company's Pension Scheme.
- Creditors - dealing with creditor correspondence, emails, and telephone conversations regarding their claims.

**ROUTINE WORK**

There is certain work that is required to be undertaken, together with the control and supervision of the work done on the case by the office holder and his managers. It does not give direct financial benefit to the creditors, but must be undertaken by the office holder to meet the requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow. A description of the routine work undertaken since my appointment is as follows: -

1. 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 and 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.
- 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.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case, by the case administrator.
- Preparing, reviewing, and issuing a progress report to creditors.
- Filing returns at Companies House.
- Preparing and filing VAT returns.

## 2. 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.

## 3. Investigations

- Preparing and submitting an online return on the conduct of the Directors as required by the Company Directors Disqualification Act.

## **STATUTORY INFORMATION**

Statutory Information regarding the Company is enclosed for your information.

## **RECEIPTS AND PAYMENTS**

Enclosed for your information is a Summary of Receipts and Payments for the period from 24 November 2022 to date, from which you will note there are funds in hand of £111.16.

## **ASSETS**

### **Kitchen Equipment & Office Furniture**

At the date of liquidation, the Company no longer owned any tangible assets. Prior to liquidation the lease of the business premises had been forfeited and the Landlord had served a TIGA notice in respect of assets remaining in the premises. Subsequently, the goods were sold at auction by the Landlord against their outstanding debt

### **Stock**

As advised in the Statement of Affairs no stock remained at the date of liquidation having been utilised in the ordinary course of business.

### **Debtors**

At the date of liquidation, the Company's financial records indicated outstanding book debts in the sum of £5,268 which we anticipated would realise the sum of £1,890.00 as a number of book debts were disputed and/of subject to Court action. Following my appointment letters were issued to the book debtors of the Company who had outstanding accounts. I have collected in book debts due to the Company in the sum of only £158.09 to date. Upon further investigation it was discovered that the majority of the book debtors had paid in cash on delivery and were not, in fact, outstanding.

### **Other Debtors**

Other debtor's shown in the Company's last accounts (31.10.2020) related to a loan to an associated company being Central Bread Supplies Ltd. who were shown indebted to the Company in the sum of £109,605. The Director advised that this debt had been reduced subsequent to the last accounts and Central Bread Supplies Ltd entered into liquidation in December 2020.

### **Irwin Client Account**

Prior to my appointment it was anticipated that an amount of £3,000 would be received and banked into the Irwin Insolvency Client Account, for the benefit of the liquidation estate generally. However, these funds were never forthcoming.

### **Other Assets**

Since the date of liquidation, where possible, funds have been held on an interest-bearing account in order to maximise realisations. During this period, the sum of £3.07 has been received in respect of gross bank interest.

### **Assets That Remain to Be Realised**

As mentioned above the Liquidator is currently reviewing the Company's transactions with associated companies and investigations into whether there may be any potential realisation is still on-going.

### **Secured Creditors**

An examination of the mortgage register held by the Registrar of Companies indicated that the Company had no charges over its assets.

### **Prescribed Part of Net Property**

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 following preferential claims were anticipated in the director's Statement of Affairs:

Former Employees – Arrears of Pay	£5,729
Former Employees – Accrued Holiday Pay	£15,501
NEST Pensions – Scheme Arrears	£2,625
	-----
Total	£23,855
	=====

I can confirm that, to date, a preferential claim has been received from the Redundancy Payments Service in the amount of £20,013.03.



## **Secondary Preferential Creditors**

The following secondary preferential claims were anticipated in the director's Statement of Affairs:

H M Revenue & Customs – VAT	£8,176
H M Revenue & Customs – PAYE/NIC	£66,215
	-----
Total	£74,391
	=====

To date, no claim has been received from HM Revenue & Customs in this respect.

## **Crown Creditors**

According to the director's Statement of Affairs, a total of £130,262.00 was due to HM Revenue & Customs, which includes the claims mentioned above (as secondary preferential).

The balance, being £55,871, relates to Corporation Tax and Employer NIC and is expected to rank as an ordinary unsecured non-preferential claim in the proceedings.

## **Employee Claims – Non-Preferential**

Potential claims due from former employees for redundancy and notice pay was estimated in the amount of £9,380 calculated from information provided by the Director. A further sum of £1,969 was anticipated in respect of arrears of employer pension contributions. A claim in the amount of £10,403.04 has been received from the Insolvency Service Redundancy Payments Office in respect of the former employee claims but we have not yet received a claim in respect of the pension contributions.

## **Other Non-Preferential Unsecured Creditors**

The directors Statement of Affairs estimated other unsecured non-preferential creditors amounting to £208,117.00. To date, I have received claims from other unsecured non-preferential creditors totalling £161,655.10.

There are, therefore, according to my files, outstanding claims estimated in the sum of £58,933.96.

## **DIVIDEND PROSPECTS**

On current information, no dividend is expected to be available for any class of creditor as the funds so far realised have been used to make payments to meet the expenses of the liquidation, and future realisations are uncertain.

## **INVESTIGATION INTO THE AFFAIRS OF THE COMPANY**

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.

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. I reviewed the Company's accounting records; obtained and reviewed copy bank statements for the 24 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 reason for the changes.

I am currently still investigating various transactions with associated companies.

### **PRE-APPOINTMENT REMUNERATION**

The creditors previously authorised a payment to my firm in the sum of £3,000 for assistance with the preparation of the Statement of Affairs and for convening the Virtual Meeting of Creditors.

The above fee has not yet been paid due to insufficient funds.

### **LIQUIDATOR'S REMUNERATION**

The basis of my fees for acting as Liquidator and for attending to matters arising in the winding-up, has not yet been approved, therefore, none has been drawn.

However, time costs incurred for the period since my appointment on 24 November 2022 to 23 November 2023 amount to £13,842.50 representing 88.2 hours at an average charge-out rate of £156.94 per hour.

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, is available at the link <https://www.r3.org.uk/technical-library/england-wales/technical-guidance/fees>. Please note that there are different versions of the Guidance Notes and in this case, you should refer to the most recent version.

### **LIQUIDATOR'S EXPENSES**

The following category 1 expenses as defined by Statement of Insolvency Practice 9 ("SIP9") have been incurred: -

Postage	£115.41
Statutory Advertising	£279.00
Specific Bond	£50.00
Agents Fees – MGR Appraisals	£300.00

The following category 2 expenses as defined by Statement of Insolvency Practice 9 ("SIP9") have been incurred: -

Stationery and Photocopying Charges	£277.50
Room Hire re EGM and Virtual Meeting	£75.00

In the reporting period, £50.00 has been drawn in expenses by my firm.

## COMPARISON OF ESTIMATED EXPENSES WITH ACTUAL EXPENSES INCURRED

Below is a comparison of estimated expenses with actual expenses incurred. As you will see, there has been no significant increase or decrease in the expenses.

<u>Nature of expense</u>	<u>Estimated expenses</u>	<u>Expenses incurred to date</u>
Postage	£95.00	£115.41
Statutory Advertising	£266.00	£279.00
Specific Bond	£50.00	£50.00
Stationery & Photocopying	£235.00	£277.50
Meeting Room Hire	£75.00	£75.00
Valuer's Fees	£350.00	£300.00
Storage of Records	£25.00	£0.00
<b>Total</b>	<b>£1,096.00</b>	<b>£1,096.91</b>

## CHARGING AND EXPENSES RECOVERY POLICIES

An up-to-date Irwin Insolvency Statement of Office Holder's Charging and Expenses Recovery Policies is enclosed for your information.

## PROVISION OF SERVICES

To comply with the Provision of Services Regulations, some general information about Irwin Insolvency can be found in the attached summary sheet.

## FUTURE WORK TO BE UNDERTAKEN

Based on current information, the liquidation is expected to remain ongoing until such time as my investigations have been concluded.

It is, therefore, estimated that the following work is likely to be undertaken in the future:

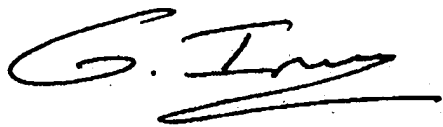
- Ongoing Investigations into transactions with associated companies;
- The preparation and submission of Annual Progress Reports to members and creditors;
- Receipts and Payments Accounts to be filed with Companies House together with the Annual Progress Reports;
- Regular bank reconciliations by cashiers;
- Regular Case Reviews by the Case Manager and Office Holder;
- Regular Bond Reviews;
- Annual Corporation Tax returns;
- The preparation and submission of a Final Account and Report.

## SUMMARY

The liquidation is expected to remain open until such time as my investigations have been concluded.

I estimate that this could take approximately 12 months and when resolved the liquidation will be finalised and my files will be closed.

I will report again in approximately 12 months' time or at the conclusion of the liquidation, whichever is sooner.

A handwritten signature in black ink, appearing to read 'G. Irwin', with a long horizontal flourish extending from the end.

**Gerald Irwin**  
**Liquidator**

15 January 2024

## STATUTORY INFORMATION

**Name of Company:** The Real Lancashire Pie Company Ltd

**Registered Office:** Beaminster House  
Beaminster Road  
Solihull B91 1NA

Note: The Company's registered office address was changed to the Liquidator's address on 12 December 2022.

**Trading Address:** Unit 27 – 32 Railway Road Industrial Estate  
Railway Road  
Darwen  
Lancashire BB3 3EH

**Company's Registered Number:** 07036694

**Liquidator's Name:** Gerald Irwin

**Liquidator's Address:** Irwin Insolvency  
Station House  
Midland Drive  
Sutton Coldfield  
West Midlands B72 1TU

**Date of Appointment:** 24 November 2022

**Basis of Liquidators Remuneration  
And By Whom Fixed:** The basis of the Liquidator's remuneration has not been approved.

**The Real Lancashire Pie Company Ltd**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts and Payments**  
**To 23 November 2023**

<b>RECEIPTS</b>	<b>Statement of Affairs (£)</b>	<b>Total (£)</b>
Kitchen Equipment & Furniture	Uncertain	0.00
Stock	NIL	0.00
Other Debtors	NIL	0.00
Book Debts	1,890.00	158.09
Bank Interest Gross		3.07
Monies held in Client Account	3,000.00	0.00
		<hr/>
		161.16
		<hr/>
<b>PAYMENTS</b>		
Specific Bond		50.00
Employee Arrears/Hol Pay	(21,230.00)	0.00
Pension Schemes	(2,625.00)	0.00
HM Revenue & Customs - VAT/PAYE & EE NIC	(74,391.00)	0.00
Trade & Expense Creditors	(72,278.00)	0.00
Employee Arrears & PIL	(9,380.00)	0.00
Connected Companies	(77,642.00)	0.00
Bank - Natwest	(42,400.00)	0.00
HM Revenue & Customs - ER'S NIC & CT	(55,871.00)	0.00
Pension Scheme	(1,969.00)	0.00
Credit Card - American Express	(15,797.00)	0.00
Ordinary Shareholders	(3.00)	0.00
		<hr/>
		50.00
		<hr/>
Net Receipts/(Payments)		111.16
		<hr/>

**IRWIN INSOLVENCY - INSOLVENCY PRACTICE  
STATEMENT OF OFFICE HOLDER'S CHARGING AND EXPENSES  
RECOVERY POLICIES**

**1. OFFICE HOLDER'S REMUNERATION – (CHARGE-OUT RATES FOR TIME COSTS)**

	£/hour
Partner/Director	300
Manager	250
Senior Administrator	175
Administrator	150
Compliance Manager	200
Senior Assistant/Senior Cashier/PA	150
Support Staff/Cashier/Secretary	125

For resolution purposes it is proposed to charge the above rates for Office Holder's and staff time incurred or those prevailing at the time the costs are incurred. Charge-out rates will therefore be subject to periodic review and advised to creditors following the change. "Time" is charged in units of 6 minutes.

**2. EXPENSES**

**CATEGORY 1**

- i) **Postage** – Royal Mail or other Courier rates – prevailing either 1<sup>st</sup>/2<sup>nd</sup> or other class, as appropriate, plus VAT.

**CATEGORY 2**

- i) **Stationery and Photocopying** – 15p per sheet/item of stationery, plus VAT.  
ii) **Internal Room Hire** – (usually only charged for meetings of creditors) - £75.00 plus VAT.  
iii) **Office Holder Mileage Allowance** – Current prevailing HM Revenue & Customs Flat Scale Rate (as published) plus VAT.

Engine Size	Per Mile
Any	45p

For resolution purposes, it is proposed to charge the above expenses at the above rate or those prevailing at the time the costs are incurred. Charging rates are, therefore, subject to period reviews as advised to creditors.

**NOTES**

References above to Category 1 and Category 2 Expenses are as defined in Statement of Insolvency Practice 9 England and Wales ("SIP 9") effective from 1 April 2021 (also available are the historic versions of "SIP9s") can be obtained by visiting the Association of Business Recovery Professionals (R3) at <https://www.r3.org.uk/what-we-do/publications/professional/statements-of-insolvency-practice>. These Statements and "Creditors Guides to Fees" are also available in printed form upon request.

As laid out in Statement of Insolvency Practice 1 ("SIP 1") Para 5, I am obliged to inform creditors that I am bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

## **PROVISION OF SERVICES REGULATIONS SUMMARY SHEET FOR IRWIN INSOLVENCY / G IRWIN & CO**

The following information is designed to draw the attention of interested parties to the information required to be disclosed by the Provision of Services Regulations 2009.

### **Licensing Body**

Gerald Irwin is licensed to act as an Insolvency Practitioner ("IP") in the United Kingdom by the Insolvency Practitioners Association ("IPA") whom he is a member of.

### **Rules Governing Actions**

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 Gerald Irwin can be found at <https://www.insolvency-practitioners.org.uk>.

In addition, IPs are bound by the Statements of Insolvency Practice (SIPs), details of which can be found at <https://www.r3.org.uk/what-we-do/publications/professional/statements-of-insolvency-practice>.

### **Ethics**

All IPs are required to comply with the Insolvency Code of Ethics and a copy of the Code can be found at <https://www.insolvency-practitioners.org.uk/regulation-and-guidance/ethics-code>

### **Complaints**

At Irwin Insolvency / G Irwin & Co, 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 a particular case then in the first instance you should contact the IP acting as office holder.

If you consider that the IP has not dealt with your comments or complaint appropriately you should then put details of your concerns in writing to our complaints officer, Mrs Denise Sutton. This will then formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a 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](http://www.gov.uk/complain-about-insolvency-practitioner), or you can email [insolvency.enquiryline@insolvency.gov.uk](mailto:insolvency.enquiryline@insolvency.gov.uk) or you may phone 0300 678 0015. Information on the call charges that apply is available at <https://www.gov.uk/call-charges>.

### **Professional Indemnity Insurance**

Irwin Insolvency's / G Irwin & Co Professional Indemnity Insurance is provided by Axis Speciality Europe S.E. c/o Hera Indemnity Limited, 76 Bevis Marks, London, EC3A 7BA. Geographical cover, worldwide excluding USA and Canada.

### **VAT**

Irwin Insolvency is registered for VAT under registration no. 990 3331 21

30/09/2023



## **Bribery Act 2010 Policy**

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

Irwin Insolvency 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.

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

Irwin Insolvency 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.

Irwin Insolvency 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.