

# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

TUESDAY



A06 \*A7Z555UI\* 12/02/2019 #100  
COMPANIES HOUSE

### 1 Company details

Company number 0 7 9 2 7 6 5 9

Company name in full A&C Express Limited

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

### 2 Liquidator's name

Full forename(s) Martin

Surname Williamson

### 3 Liquidator's address

Building name/number Suite 1 Marcus house

Street Park Hall Road

Post town Stoke on Trent

County/Region

Postcode S T 3 5 X A

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 ①

Building name/number

Street

Post town

County/Region

Postcode

Country

② Other liquidator  
Use this section to tell us about  
another liquidator.

# LIQ14

Notice of final account prior to dissolution in CVL

## 6 Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

## 7 Final account

☒ I attach a copy of the final account.

## 8 Sign and date

Liquidator's signature

Signature

X

X

Signature date

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m 0 m 2

y 2 y 0 y 1 y 9

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	Martin Williamson
Company name	ipd
Address	Suite 1 Marcus House Park Hall Business Village
Post town	Park Hall Road
County/Region	Stoke on Trent
Postcode	S T 3 5 X A
Country	
DX	
Telephone	01782 594344



### 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)

**A&C Express Limited**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**  
**From 16 December 2014 To 11 February 2019**

S of A £		£	£
	<b>ASSET REALISATIONS</b>		
NIL	Furniture & Equipment	NIL	
2,500.00	Motor Vehicles	1,700.00	
10,389.00	Book Debts	6,288.08	
2,100.00	Insurance claim	NIL	
	Insurance Refund	11,052.84	
36,360.00	Cash at Bank	36,441.71	
90.16	Petty Cash	NIL	
11,845.00	Director Loan Account	11,845.00	
	Bank Interest Gross	24.61	
	Pre-Liquidation Insurance Claims	1,100.00	
			68,452.24
	<b>COST OF REALISATIONS</b>		
	Specific Bond	316.00	
	Preparation of S. of A.	6,000.00	
	Office Holders Fees	53,235.06	
	Office Holders Expenses	1,335.88	
	Accountant's Fees	1,849.50	
	Agents/Valuers Fees (1)	377.50	
	Legal Fees (1)	1,010.00	
	Unrecovered VAT	167.75	
	ERA Costs	495.00	
	Bank Charges	50.00	
			(64,836.69)
	<b>PREFERENTIAL CREDITORS</b>		
(2,716.08)	Employee Arrears/Hol Pay	3,615.55	
			(3,615.55)
	<b>UNSECURED CREDITORS</b>		
(39,143.69)	Trade & Expense Creditors	NIL	
(2,969.37)	Employees	NIL	
(37,947.00)	Directors Loan Account	NIL	
(1,120.28)	HMRC - PAYE/NIC	NIL	
(2,893.64)	HMRC - CT	NIL	
(33,382.59)	HMRC - VAT	NIL	
			NIL
<b>(56,888.49)</b>			<b>0.00</b>
	<b>REPRESENTED BY</b>		
			<b>NIL</b>



Martin Williamson  
Liquidator

**Private and Confidential**

Our ref: MW/AC9001/30  
Contact email: mw@ipd-uk.com  
Your ref:  
Date: 12 December 2018

Dear Sirs

**A&C Express Limited ("the Company") – In Creditors' Voluntary Liquidation**

I write with reference to my appointment as Liquidator of the above named Company on 16 December, 2014.

I am now able to conclude the winding up of the affairs of the Company and have prepared my final account to creditors and members. The report is now available at <https://www.ipd-uk.com/cases/>. Select the company name from the alphabetical list and enter the following password to access the report: **AC9001** (case sensitive).

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/>. Details about how an office holder's fees may be approved for each case type are available in a series of Guidance Notes issued with Statement of Insolvency Practice 9, and they can be accessed at <https://www.ipd-uk.com/useful-stuff/> under "costs". There are different versions of these Guidance Notes, and in this case please refer to the December 2015 version 5. Please note that we have also provided further details in the practice fee recovery sheet also at <https://www.ipd-uk.com/useful-stuff/> under "costs". A hard copy of both documents can be obtained on request from this office free of charge.

Creditors and members should note that provided no objections to my release are received I shall obtain my release as Liquidator following the delivery of the final notice to the Registrar of Companies, following which my case files will be placed in storage. I expect to deliver the final notice on or after 11 February 2019.

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 Martin Williamson by email at [mw@ipd-uk.com](mailto:mw@ipd-uk.com), or by phone on 01782 594344 before my release.

Yours faithfully

  
**Martin Williamson**  
Liquidator

Suite 1, Marcus House, Park Hall Business Village, Park Hall Road, Stoke on Trent, ST3 5XA

T: 01782 594344 F: 01782 595883

Insolvency Practitioners Direct Limited, trading as "ipd", registered in England & Wales number 4460757, registered office as above. Martin Williamson is licensed as an insolvency practitioner in the UK by the Institute of Chartered Accountants in England and Wales, number 9222 and is bound by the Insolvency Code of Ethics. When acting as an Administrator or Administrative Receiver Martin Williamson contracts without personal liability.

[www.ipd-uk.com](http://www.ipd-uk.com)



## **A&C Express Limited – In Creditors' Voluntary Liquidation**

### **LIQUIDATOR'S FINAL ACCOUNT TO CREDITORS AND MEMBERS**

#### **STATUTORY INFORMATION**

Company name:	A&C Express Limited
Company number:	07927659
Trading address:	81 Shelton Enterprise Centre, Bedford Street, Stoke on Trent, ST1 4PZ
Registered office:	Suite 1 Marcus house, Park Hall Road, Stoke on Trent, ST3 5XA
Former registered office:	1 Braelawn, Dunston, Stafford, ST18 9AB
Principal trading activity:	Delivery & Courier Services
Liquidator's name	Martin Williamson
Liquidator's address	Suite 1 Marcus House, Park Hall Business Village, Park Hall Road, Stoke on Trent, ST3 5XA
Date of appointment	16 December, 2014

#### **LIQUIDATOR'S ACTIONS SINCE APPOINTMENT**

Since my appointment as Liquidator, I have undertaken my statutory duties in respect of dealing with the assets of the company, investigating the affairs of the company and conduct of the directors and dealing with all creditor matters, including a distribution to preferential creditors. More detail on these matters is given below.

There is also 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 attached.

#### **RECEIPTS AND PAYMENTS ACCOUNT**

My Receipts & Payments Account for the period from 16 December 2014 to 12 December 2018 is attached. The following should be noted:

#### **ASSET REALISATIONS**

##### **Motor Vehicles**

This was shown in the Directors' Statement of Affairs with an estimated to realise value of £2,500. The amount actually realised was £1,700. The work undertaken to realise this asset was carried out by my asset agents and included taking possession of the vehicles and arranging for their sale by auction. There will be no further realisations in this respect.

##### **Debtors**

These were shown in the Directors' Statement of Affairs with a book value of £18,711 and an estimated to realise value of £10,389. The amount actually realised was £6,288. The work undertaken to realise this asset was undertaken primarily by myself with this Firm's standard debt collection procedures being

implemented. An initial letter of demand was issued to all known debtors. This resulted in a small number of debtors paying balances due within a short period of time. However, the majority of debtors ignored the initial demand. Further demand letters were sent and ultimately solicitors were instructed to commence enforcement procedures against outstanding debtors. A small amount of further recoveries was made but the remaining balances were written off after determining that the debtors were in liquidation or unable to pay the amounts due. There will be no further realisations in this respect.

#### **Insurance Claim/Refund**

This was shown in the Directors' Statement of Affairs with an estimated to realise value of £2,100 in respect of an outstanding insurance claim made by the company prior to the date of liquidation. It was determined that this claim was received by the company just prior to the date of liquidation and after the Statement of Affairs was finalised.

Subsequently, the company's insurance provider was contacted following my appointment with a request to cancel all insurance arrangements and refund any premiums paid. As such, a refund of £11,052 was received from the company's previous insurance provider.

It was also determined following a review of the company's records after my appointment that a further insurance claim made pre-liquidation had not been received. A realisation of £1,100 was received after an agreed settlement with the insurance provider. There will be no further realisations in this respect.

#### **Cash at Bank**

This was shown in the Directors' Statement of Affairs with an estimated to realise value of £36,360. The amount actually realised was £36,441. There will be no further realisations in this respect.

#### **Director Loan Account**

This was shown in the Directors' Statement of Affairs with an estimated to realise value of £11,845. A delayed repayment period was agreed with the director and a total of £11,845 was received in full. There will be no further realisations in this respect.

#### **Other Realisations**

Sundry additional realisations have been made as shown in the attached receipts and payments account.

#### **CREDITORS AND DISTRIBUTIONS**

Attached is a schedule of all creditors included in the Statement of Affairs and claims received from creditors to date. Also shown are details of claims that have been admitted to date for distribution purposes. It is this Firm's general policy not to incur the costs of agreeing claims for distribution purposes until there are sufficient funds available for a distribution to be made to creditors and as such only preferential creditor claims have been agreed and admitted.

The following should be noted:

##### **Secured Creditors**

There are no secured creditors.

##### **Preferential Creditors**

Preferential creditors were estimated in the Statement of Affairs at £2,716. Agreed claims have been received of £3,615.55 and a dividend payment of 100 pence in the £ was made on 6 September 2017. There are no further outstanding preferential creditors.

## **Prescribed Part**

In this case, the prescribed part under Section 176A of the Insolvency Act 1986 does not apply due to there being no qualifying floating charge holder.

## **Unsecured Creditors**

Unsecured creditors were estimated in the Statement of Affairs at £117,456. Claims totalling £136,535 have been received to date as detailed in the attached schedule. I am now able to report that due to funds being utilised for meeting the costs of the liquidation and a dividend payment to preferential creditors, there will be no distributions will be made to unsecured creditors.

## **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 the public interest, potential recoveries that would benefit creditors, the funds likely to be available to fund an investigation and the costs involved.

Following completion of the initial investigation work, there were no matters that justified further investigation in the circumstances of this case.

Within six months of my appointment as liquidator, I am required to submit a confidential report to the Secretary of State to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present director would make him unfit to be concerned with the management of the company. I would confirm that my report has been submitted but that legal privilege prevents me from disclosing the contents of that report to creditors generally.

## **PRE-APPOINTMENT REMUNERATION**

In accordance with a resolution passed by creditors at the first meeting of creditors held on 16 December 2014, I have drawn £6,000 plus VAT and disbursements in respect of costs related to the preparation of the Statement of Affairs and convening meetings of the members and creditors.

## **LIQUIDATOR'S REMUNERATION**

My remuneration was previously authorised by creditors at the first meeting of creditors held on 16 December 2014 on a time cost basis. A schedule of current time cost rates is available from our website at [www.ipd-uk.com](http://www.ipd-uk.com) (Useful Stuff/Costs). Our time charge rates increase from time to time over the period of the administration of each insolvency case. Full details, including any increases in rates, are available from our website at [www.ipd-uk.com](http://www.ipd-uk.com) (Useful Stuff/Costs). Statement of Insolvency Practice 9 ("SIP9") provides guidance on what information creditors can expect to receive to support the Liquidator's remuneration and a copy of SIP9 was sent to creditors at the start of the liquidation. The information required by SIP9 has been included in this report, but a further copy of SIP9 is available from our website at [www.ipd-uk.com](http://www.ipd-uk.com) (Useful Stuff/Costs).

Attached is a summary of the hours spent by grade of staff on areas of work involved in this case to 12 December 2018. A total of 221 hours have been spent at an average rate of £243.18 per hour over the life of this case giving total time costs of £53,743.

In common with other sole practitioner firms, this firm only utilises the staff grades listed. It is not unusual for a significant quantity of work to be carried out by the office holder himself, particularly in cases of greater than normal complexity. Wherever possible, work is delegated to other available and suitable staff levels. All staff who have worked on this case have been charged at their appropriate rates.



## Trading

The company did not continue trading following my appointment and there have been no costs incurred in this respect.

## LIQUIDATOR'S DISBURSEMENTS

Disbursements (including Category 2 disbursements authorised by creditors at the first meeting of creditors held on 16 December 2014) are shown in the attached receipts and payments account which are self-explanatory.

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

Professional Advisor	Nature of Work	Fee Arrangement	Fee
Hinson Parry	Valuer/Auctioneer	Percentage of realisations/time costs	377
Myers & Co	Solicitors	Time costs	1,010
AGM Services	Accountant/Tax specialist	Time costs	1,849
ERA Solutions	Employee Specialist	Time costs	495

The choice of professionals 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. The fees charged have been reviewed and I am satisfied that they are reasonable in the circumstances of this case.

In addition to these costs, a total of £1,335.88 has been incurred to date by this firm in respect of disbursements specifically related to this case. A total of £1,335.88 has been reimbursed. A breakdown of the total disbursements incurred is as follows:

	£
<b>Category 1</b>	
Statutory and Other Advertising	229.34
Company Searches	3.00
Room Hire (external)	183.75
Legal Expenses	65.00
Postage	52.29
<b>Category 2</b>	
Report costs	140.00
Storage/Archiving costs	512.50
IPS Software Charge	110.00
Sundry	40.00
	<hr/>
	1,335.88
	<hr/>

## FURTHER INFORMATION

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

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


remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

To comply with the Provision of Services Regulations, some general information about ipd can be found at <https://www.ipd-uk.com/legal-regulatory-information/>.

## **SUMMARY**

The winding up of the Company is now for all practical purposes complete and I am seeking the release of myself as Liquidator of the Company. Creditors and members should note that provided no objections to our release are received I shall obtain my release as Liquidator following the delivery of the final notice to the Registrar of Companies, following which my case files will be placed in storage. I expect to deliver the final notice on or after 11 February 2019.

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 Martin Williamson by email at [mw@ipd-uk.com](mailto:mw@ipd-uk.com), or by phone on 01782 594344 before our release.



**Martin Williamson**  
**LIQUIDATOR**

**A&C Express Limited**  
**(In Liquidation)**

**Liquidator's Summary of Receipts and Payments**

<b>RECEIPTS</b>	<b>Statement of Affairs (£)</b>	<b>From 16/12/2014 To 15/12/2017 (£)</b>	<b>From 16/12/2017 To 12/12/2018 (£)</b>	<b>Total (£)</b>
Furniture & Equipment	NIL	0.00	0.00	0.00
Motor Vehicles	2,500.00	1,700.00	0.00	1,700.00
Book Debts	10,389.00	6,288.08	0.00	6,288.08
Insurance claim	2,100.00	0.00	0.00	0.00
Insurance Refund		11,052.84	0.00	11,052.84
Cash at Bank	36,360.00	36,441.71	0.00	36,441.71
Petty Cash	90.16	0.00	0.00	0.00
Director Loan Account	11,845.00	11,845.00	0.00	11,845.00
Bank Interest Gross		24.48	0.13	24.61
Pre-Liquidation Insurance Claims		1,100.00	0.00	1,100.00
		<b>68,452.11</b>	<b>0.13</b>	<b>68,452.24</b>
<b>PAYMENTS</b>				
Specific Bond		316.00	0.00	316.00
Preparation of S. of A.		6,000.00	0.00	6,000.00
Office Holders Fees		52,572.00	663.06	53,235.06
Office Holders Expenses		1,160.19	175.69	1,335.88
Accountant's Fees		1,849.50	0.00	1,849.50
Agents/Valuers Fees (1)		377.50	0.00	377.50
Legal Fees (1)		1,010.00	0.00	1,010.00
Unrecovered VAT		0.00	167.75	167.75
ERA Costs		495.00	0.00	495.00
Bank Charges		50.00	0.00	50.00
Employee Arrears/Hol Pay	(2,716.08)	3,615.55	0.00	3,615.55
Trade & Expense Creditors	(39,143.69)	0.00	0.00	0.00
Employees	(2,969.37)	0.00	0.00	0.00
Directors Loan Account	(37,947.00)	0.00	0.00	0.00
HMRC - PAYE/NIC	(1,120.28)	0.00	0.00	0.00
HMRC - CT	(2,893.64)	0.00	0.00	0.00
HMRC - VAT	(33,382.59)	0.00	0.00	0.00
		<b>67,445.74</b>	<b>1,006.50</b>	<b>68,452.24</b>
<b>Net Receipts/(Payments)</b>		<b>1,006.37</b>	<b>(1,006.37)</b>	<b>0.00</b>
<b>MADE UP AS FOLLOWS</b>				
Current A/c (Interest Bearing)		77.56	(77.56)	0.00
VAT Receivable / (Payable)		928.81	(928.81)	0.00
		<b>1,006.37</b>	<b>(1,006.37)</b>	<b>0.00</b>

\_\_\_\_\_  
Martin Williamson  
Liquidator

ipd  
**A&C Express Limited**  
**Creditor Claims Summary Report**

Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CA00	AGM Services		2,267.40	0.00	0.00
CB00	British Telecom plc		0.00	0.00	0.00
CF00	For Tyres Limited		8.40	0.00	0.00
CH00	HM Revenue & Customs		0.00	0.00	0.00
CH01	HM Revenue & Customs 130 0566 60		33,382.59	0.00	0.00
CH02	HM Revenue & Customs		0.00	0.00	Agreed Nil Claim
CH03	H M Revenue & Customs 687 6148815495		2,893.64	0.00	
CH04	HM Revenue & Customs 120 PC 00426287		1,120.28	0.00	0.00
CH05	Mr Scott Hackney		788.56	0.00	0.00
CH06	H M Revenue and Customs		0.00	38,848.26	0.00
CK00	Mr J W King		37,947.00	37,947.00	0.00
CL00	Limelight Marketing Communications Ltd Acct KIN002		84.00	0.00	0.00
CN00	Northgate Vehicle Hire Acct C028063		6,156.73	24,511.74	0.00
CN01	National Insurance Fund CN00033342		0.00	8,048.37	4,835.57 (U) 3,212.80 (P)
CO00	O2		181.44	0.00	0.00
CR00	Reflex Vehicle Solutions Acct: ACE003		29,665.56	29,669.56	0.00
EC00	Mrs Danielle Cruz King		0.00	0.00	0.00
EE00	Mr Lynden Edge		0.00	0.00	0.00
EK00	Mr John King		0.00	1,125.51	402.75 (P)
<b>19 Entries Totalling</b>			<b>114,495.60</b>	<b>140,150.44</b>	<b>8,451.12</b>

U - Unsecured  
P - Preferential

Signature \_\_\_\_\_

# Time Entry - SIP9 Time & Cost Summary + Cumulative

AC9001 - A&C Express Limited  
Project Code: POST  
From: 16/12/2017 To: 12/12/2018

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum (POST Only)	Total Time Costs Cum (POST Only)
Admin/Planning	2.90	0.00	0.00	0.00	2.90	764.00	263.45	24.20	5,649.00
Asset Realisations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49.10	11,912.50
Creditors	4.90	0.00	0.00	0.00	4.90	1,277.50	260.71	87.80	21,666.50
Directors/Shareholders	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERA/Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estate Accounting	0.50	0.00	0.00	0.00	0.50	128.00	256.00	5.50	1,167.50
Investigations/D-Report	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.10	12,519.50
Other Chargeable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Statutory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxation Matters	1.10	0.00	0.00	0.00	1.10	287.00	260.91	3.30	798.50
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel/Parking/Mileage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Hours / Costs</b>	<b>9.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9.40</b>	<b>2,456.50</b>	<b>261.33</b>	<b>221.00</b>	<b>53,743.50</b>
<b>Total Fees Claimed</b>	<b>52,360.06</b>								
<b>Total Disbursements Claimed</b>	<b>914.50</b>								

A general description of the time categories above is given below. Matters of a significant nature are detailed in the body of the report above.

**1. Administration and Planning**

- Preparing the documentation and dealing with the formalities of appointment.
- Statutory notifications and advertising.
- Preparing documentation required.
- Dealing with all routine correspondence.
- Maintaining physical case files and electronic case details on IPS.
- Case bordereau.
- Case planning, progress reviews and other administration.

**2. Statutory**

- Undertaking work required for the filing/submission of statutory documents and returns.
- Dealing with any other statutory matter.

**3. Investigations**

- Review and storage of company books and records.
- Prepare a return pursuant to the Company Directors Disqualification Act.
- Conduct initial investigations in accordance with Statement of Insolvency Practice 2.
- Further additional work in respect of matters highlighted from the initial SIP2 review.

**4. Asset Realisations**

- Liaising with agents in respect of the realisation of the company's physical and other assets.
- Work undertaken to realise recoverable assets identified from investigations.
- Corresponding with debtors and attempting to collect outstanding book debts.

**5. Trading**

- Work undertaken in conducting/supervising the continued trading of the company, including:
- Employee matters.
- Dealing with suppliers and customers.
- Preparation of trading accounts.
- All other matters related to trading.

**6. Creditor Related**

- Dealing with creditor correspondence and telephone conversations.
- Preparing reports to creditors.
- Maintaining creditor information on IPS.
- Reviewing and adjudicating on proofs of debt received from creditors.

**7. Estate Accounting**

- Maintaining and managing the liquidator's cashbook and bank account.
- Banking receipts and issuing payments related to liquidation matters.
- Ensuring statutory lodgements and tax lodgement obligations are met.

**8. Taxation Matters**

- Liaising with tax advisors on all aspects of liquidation tax matters.
- Preparing and submitting information for tax returns.
- Dealing with VAT returns and refund claims.

**9. Employee**

- Dealing with all employee matters including claims under the Employment Rights Act 1996.
- Liaising with ERA agents

## Notice of Final Account of

### A&C Express Limited ("the Company") – In Creditors' Voluntary Liquidation

Company registered number: 07927659

**NOTICE IS GIVEN** by the Liquidator, Martin Williamson, 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 Liquidator's remuneration and expenses. That request must be made to the Liquidator within 21 days of receipt of the final account, and with either the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question). Secured creditors may also request further details.
2. Creditors have the right under rule 18.34 of The Insolvency (England and Wales) Rules 2016 to apply to Court to challenge the amount and/or basis of the Liquidator's fees, and/or the amount of any expenses incurred. That application must be made within 8 weeks of receipt of the final account, and with either the permission of the Court, or with the concurrence of 10% in value of the creditors (including the creditor in question). Secured creditors may also make an application.
3. Creditors may object to the release of the Liquidator by giving notice in writing to the Liquidator at the address given below before the end of the prescribed period. The prescribed period will end at the later of: 8 weeks after delivery of this notice; or, if any request for information regarding the Liquidator's remuneration and/or expenses is made under rule 18.9, or if any application is made to Court to challenge the Liquidator's fees and/or expenses under rules 18.34 or 18.35, when that request or application is finally determined.
4. The Liquidator will vacate office under section 171 of the Insolvency Act 1986 when, upon expiry of the prescribed period that creditors have to object to 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 Liquidator 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 Suite 1 Marcus House, Park Hall Business Village, Park Hall Road, Stoke on Trent, ST3 5XA, or contact Martin Williamson by telephone on 01782 594344, or by email at [mw@ipd-uk.com](mailto:mw@ipd-uk.com).

DATED THIS 12TH DAY OF DECEMBER 2018

  
Martin Williamson  
Liquidator

**Notice about final dividend position**

**A&C Express Limited ("the Company") – In Creditors' Voluntary Liquidation**

Company registered number: 07927659

Notice is given under rule 14.36 of The Insolvency (England and Wales) Rules 2016, by Martin Williamson, the Liquidator, to the creditors of A&C Express Limited, that no dividend will be declared to unsecured creditors

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

Creditors requiring further information regarding the above, should either contact me at Suite 1 Marcus House, Park Hall Business Village, Park Hall Road, Stoke on Trent, ST3 5XA, or contact Martin Williamson by telephone on 01782 594344, or by email at [mw@ipd-uk.com](mailto:mw@ipd-uk.com).

DATED THIS 12TH DAY OF DECEMBER 2018

  
**Martin Williamson**  
Liquidator