

LIQ03

Notice of progress report in voluntary winding up



Companies House

FRIDAY

For further information, please



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28/04/2023

#5

COMPANIES HOUSE

1 Company details

Company number 0 8 7 5 3 5 9 6

Company name in full Ash Construction (North) Ltd

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

2 Liquidator's name

Full forename(s) Lisa

Surname Ion

3 Liquidator's address

Building name/number Leonard Curtis

Street 3rd Floor

Exchange Station

Post town Tithebarn Street

County/Region Liverpool

Postcode L 2 2 Q P

Country

4 Liquidator's name ①

Full forename(s) Mark

Surname Colman

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

5 Liquidator's address ②

Building name/number Leonard Curtis

Street 3rd Floor

Exchange Station

Post town Tithebarn Street

County/Region Liverpool

Postcode L 2 2 Q P

Country

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

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6	Period of progress report															
From date	d	0	d	2	m	0	m	3	y	2	y	0	y	2	y	2
To date	d	0	d	1	m	0	m	3	y	2	y	0	y	2	y	3
7	Progress report															
<input checked="" type="checkbox"/> The progress report is attached																
8	Sign and date															
Liquidator's signature	Signature															
	X <i>[Signature]</i>												X			
Signature date	d	2	d	6	m	0	m	3	y	2	y	0	y	2	y	3

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 **Alison McLauchlan**Company name **Leonard Curtis**Address **3rd Floor****Exchange Station****Tithebarn Street**Post town **Liverpool**

County/Region

Postcode **L 2 2 Q P**

Country

DX

Telephone **0151 556 2790****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



LEONARD CURTIS
BUSINESS RESCUE & RECOVERY

**Ash Construction (North) Ltd
(In Creditors' Voluntary Liquidation)**

Company Number: 08753596

Current Registered Office: 3rd Floor, Exchange Station, Tithebarn Street Liverpool, L2 2QP

Former Registered Office: Guild Appleton, 19 Old Hall Street, Liverpool, L3 9JQ

Trading Address: Unit 3 Coopers Court, Coopers Lane, Knowsley Industrial Estate, Knowsley L33 7UB

**Joint Liquidators' First Progress Report
pursuant to Section 104A(1) of the Insolvency Act 1986 (as amended)
and Rule 18.3 of the Insolvency (England and Wales) Rules 2016**

**Report Period:
2 March 2022 to 1 March 2023**

25 April 2023

Leonard Curtis
3rd Floor, Exchange Station, Tithebarn Street
Liverpool L2 2QP
Tel: 0151 556 2790 Fax: 0151 556 2791
recovery@leonardcurtis.co.uk
Ref: I/48/AM/AB75E/1010

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- C Leonard Curtis Policy Regarding Fees and Expenses
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TO ALL MEMBERS, CREDITORS AND THE REGISTRAR OF COMPANIES

1 INTRODUCTION

- 1.1 Lisa Ion and Mark Colman were appointed Joint Liquidators of Ash Construction (North) Ltd ("the Company") on 2 March 2022.
- 1.2 Lisa Ion and Mark Colman are authorised to act as insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales.
- 1.3 There has been no change in office holder since the date of liquidation.
- 1.4 This report provides an update on the conduct of the liquidation for the period from 2 March 2022 to 1 March 2023, as required by Section 104A(1) of the Insolvency Act 1986 (as amended) ("the Act") and Rule 18.3 of the Insolvency (England and Wales) Rules 2016 ("the Rules"). It contains details of the progress made, the expected outcome for creditors and other information that the Joint Liquidators are required to disclose and should be read in conjunction with the previous statement of affairs report and correspondence sent to creditors dated 4 March 2022.
- 1.5 Unless otherwise stated, all figures are shown net of VAT.

2 CONDUCT OF THE LIQUIDATION

- 2.1 The Company's registered office was changed to the liquidators' office c/o Leonard Curtis, 6th Floor, Walker House, Exchange Flags, Liverpool L2 3YL on 12 March 2022 and again on 13 February 2023 to their office situated at 3rd Floor, Exchange Station, Tithebarn Street, Liverpool L2 2QP.
- 2.2 On appointment all relevant notices were sent to all parties concerned. Companies House received the notice of appointment and the statement of affairs for filing. The Notice of Appointment was advertised in The London Gazette on 7 March 2022.
- 2.3 Following their appointment, the Joint Liquidators carried out enquiries to establish whether or not the Company operated a pension scheme and all online notification requirements in relation to pension matters have been carried out. No scheme has been identified.
- 2.4 The Liquidators have a duty to submit a report on the conduct of the directors within 3 months of their appointment and a report was submitted to The Insolvency Service on 18 May 2022.
- 2.5 We have also carried out a full review of the files and will shortly be in a position to conclude the liquidation.

Assets Realised

- 2.6 The Statement of Affairs showed that the Company held no assets.
- 2.7 No assets have been identified during the liquidation.

Assets Still to be Realised

- 2.8 The Company did not have any assets to realise as per the Statement of Affairs and a review of the bank statements also did not identify any further assets during the period prior to the joint liquidators being appointed.

2.9 No further realisations are therefore anticipated.

3 RECEIPTS AND PAYMENTS ACCOUNT

3.1 A summary of the Joint Liquidators' receipts and payments for the period from 2 March 2022 to 1 March 2023 is attached at Appendix A.

4 OUTCOME FOR CREDITORS

Secured Creditors

4.1 There are no secured creditors.

Preferential Creditors

4.2 As at the date of liquidation, no preferential claims were anticipated.

4.3 No claims have been received.

Secondary Preferential Creditors

4.4 With respect to insolvencies commencing on or after 1 December 2020, HMRC rank ahead of floating charge holders and unsecured creditors in respect of certain unpaid taxes that the relevant company collects on behalf of HMRC. These taxes are known as Priority Taxes and include:

- VAT;
- PAYE (including student loan repayments);
- Construction Industry Scheme deductions; and
- Employees' NI contributions.

4.5 As at the date of liquidation, HMRC had a secondary preferential claim, estimated at £122,259.

4.6 HM Revenue & Customs have not yet submitted a claim in the proceedings.

4.7 No assets have been realised and as a result of there being no realisations there will be no dividend to the secondary preferential creditors.

Prescribed Part

4.8 The Insolvency Act 1986 provides that, where a company has created a floating charge after 15 September 2003, a prescribed part of the company's net property must be made available to the unsecured creditors and not be distributed to the floating charge holder except in so far as it exceeds the amount required for the satisfaction of unsecured claims. The net property represents the assets available after the costs and expenses of the insolvency procedure and the discharge of preferential creditors and secondary preferential creditors' claims in full.

4.9 As the Company has no unsatisfied floating charges created on or after 15 September 2003, there will be no requirement to set aside a prescribed part in this case.

Ordinary Unsecured Creditors

- 4.10 As at the date of liquidation, there were 6 unsecured creditors, with estimated claims totalling £433,525. This included a claim from a connected creditor of £418,196.
- 4.11 No funds have been realised. As a result, there will be no dividend to ordinary unsecured creditors.
- 4.12 The Joint Liquidators have collated and acknowledged (where requested) the claims of the ordinary unsecured creditors, although, in view of the fact that there will be no distribution to this class of creditor, unsecured claims have not been formally agreed.

5 INVESTIGATIONS

- 5.1 Following their appointment, the Joint Liquidators considered the information acquired in the course of appraising and realising the business and assets of the Company, together with information provided by the Company's directors and its creditors, to identify any further possible realisations for the estate and what further investigations, if any, might be appropriate.
- 5.2 That assessment did not identify any possible further realisations. In addition, the Joint Liquidators concluded that no further investigations were required. If, however, any creditor is aware of any particular matters which they consider require investigation, they should send full details to this office.
- 5.3 Notwithstanding the above, the Joint Liquidators have complied with their statutory obligations under the Company Directors Disqualification Act 1986 and the appropriate report has been submitted to the relevant authority.

6 JOINT LIQUIDATORS' REMUNERATION, EXPENSES AND CREDITORS' RIGHTS

Remuneration

- 6.1 A fee of £7,500 & VAT in respect of the preparation of the Statement of Affairs was approved by creditors on 2 March 2022. From this amount, the sum of £950 & VAT was to be paid to the former accountants, Guild Appleton Ltd, Chartered Certified Accountants ("Guild Appleton"), for the assistance they provided to us when preparing the initial Statement of Affairs
- 6.2 As the Company had no assets, another of the directors' businesses provided the funds of £6,500 to cover the costs of the preparation of the statement of affairs. As such Leonard Curtis invoiced the third party directly and the funds were paid to the office account. From these funds Leonard Curtis paid the sum of £950 & VAT to Guild Appleton. The transactions are therefore not shown in the receipts and payments account enclosed at Appendix A.
- 6.3 The Joint Liquidators' time costs from 2 March 2022 to 1 March 2023 are £12,222, which represents 38.8 hours at an average hourly rate of £315.
- 6.4 No resolution has been proposed to creditors in respect of the Joint Liquidators' remuneration. Should there be any further realisations that would permit the Joint Liquidators to draw any fees, a report will be drafted to creditors requesting their authorisation to the basis and value of those fees,
- 6.5 As no realisations are likely, any unbilled time will be written off.

Expenses

6.6 A summary of the Joint Liquidators' expenses from 2 March 2022 to 1 March 2023 is attached at Appendix B. To assist creditors' understanding of this information, it has been separated into the following two categories:

- *Standard Expenses*: this category includes expenses payable by virtue of the nature of the liquidation process and / or payable in order to comply with legal or regulatory requirements.
- *Case Specific Expenses*: this category includes expenses likely to be payable by the Joint Liquidators in carrying out their duties in dealing with issues arising in this particular liquidation. Included within this category are costs that are directly referable to the liquidation but are not paid to an independent third party (and which may include an element of allocated costs). These are known as 'category 2 expenses' and they may not be drawn without creditor approval.

With effect from 1 April 2021, the Joint Liquidators are also required to disclose to those responsible for approving our remuneration whether any payments we intend to make from an insolvency estate are to associates of Leonard Curtis. Payments to associates are subject to the same level of approval as the office holder's fees and category 2 expenses.

6.7 No resolution was proposed to creditors with regard to either payments to associates or the Joint Liquidators' category 2 expenses.

6.8 Attached at Appendix C is additional information in relation to the firm's policy on staffing, the use of subcontractors, expenses and details of current charge-out rates by staff grade. Please be aware that the firm's charge out rates have been amended with effect from 1 March 2021.

6.9 No professional advisors, including subcontractors, have been used during the liquidation.

6.10 As creditors will be aware, prior to the Liquidation, the Company's accountants were requested to assist with the preparation of the Statement of Affairs and details have previously been provided to creditors and they have subsequently approved their fees. As the payment was made during the period of this report, the following disclosure is again being provided:

Name of Party	Service Provided	Basis of Fees
Guild Appleton Ltd, Chartered Certified Accountants	Assistance with preparation of statement of affairs	Fixed fee agreed by creditors

It is considered that the fees for Guild Appleton Ltd are fair and reasonable in light of the services provided.

Creditors' Rights

6.11 Under Rule 18.9 of the Rules, within 21 days of receipt of this report, a secured creditor, or an unsecured creditor with either the concurrence of at least five per cent in value of the unsecured creditors (including the creditor in question), or with the permission of the court, may request in writing that the Joint Liquidators provide further information about their remuneration or expenses which have been itemised in this report.

6.12 Under Rule 18.34 of the Rules, any secured creditor, or any unsecured creditor with either the concurrence of at least 10 per cent in value of the unsecured creditors (including that creditor), or the permission of the court, may within eight weeks of receipt of the progress report that first reports the fee basis, the charging of the remuneration or the incurring of the expenses in question, make an application to court on the grounds that, in all the circumstances, the basis fixed for the Joint Liquidators' remuneration is inappropriate and/or

the remuneration charged or the expenses incurred by the Joint Liquidators, as set out in the progress report, are excessive.

- 6.13 Unless the court orders otherwise, the costs of the application shall be paid by the applicant and are not payable as an expense of the liquidation.

7 MATTERS STILL TO BE DEALT WITH

- 7.1 Our files have now been reviewed for closure and our duties as liquidator will soon be concluded. Once clearance from HM Revenue & Customs has been received, the closing formalities will commence, and a final report issued report to the creditors.

8 OTHER MATTERS

- 8.1 For your information, Liquidation: A Guide for Creditors on Insolvency Practitioner Fees. Version 1 April 2021, which sets out the rights of creditors and other interested parties under the insolvency legislation, may be accessed from the following website via the link below:

<https://www.r3.org.uk/technical-library/england-wales/technical-guidance/fees/>

- 8.2 If you would prefer this to be sent to you in hard copy form, please contact Alison McLauchlan of this office on 0151 556 2790.

- 8.3 Creditors are also encouraged to visit the following website, which provides a step by step guide designed to help creditors navigate through an insolvency process:

<http://www.creditorinsolvencyguide.co.uk>

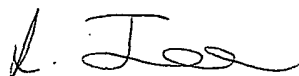
- 8.4 The Joint Liquidators are bound by the Insolvency Code of Ethics, which can be found at:

<https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>

Data Protection

- 8.5 When submitting details of your claim in the liquidation, you may disclose personal data to the Joint Liquidators. The processing of personal data is regulated in the UK by the General Data Protection Regulation EU 2016/679 as supplemented by the Data Protection Act 2018, together with other laws which relate to privacy and electronic communications. The Joint Liquidators act as Data Controllers in respect of personal data they obtain in relation to this liquidation and are therefore responsible for complying with Data Protection Law in respect of any personal data they process. The Joint Liquidators' privacy notice, which is attached to this report at Appendix D, explains how they process your personal data. Terms used in this clause bear the same meanings as are ascribed to them in Data Protection Law.

Yours faithfully



LISA ION
JOINT LIQUIDATOR

Lisa Ion and Mark Colman are authorised to act as insolvency practitioners in the UK by the Institute of Chartered Accountants in England and Wales under office holder numbers 21912 and 9721, respectively

APPENDIX A

SUMMARY OF JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS
FROM 2 MARCH 2022 TO 1 MARCH 2023

	Estimated to realise £	This period £
RECEIPTS		
	Nil	Nil
	<u>Nil</u>	<u>Nil</u>
PAYMENTS		
None		Nil
		<u>Nil</u>

APPENDIX B

SUMMARY OF JOINT LIQUIDATORS' EXPENSES FROM 2 MARCH 2022 TO 1 MARCH 2023

Standard Expenses

Type	Charged by	Description	Total Amount Incurred to Date £	Amount Paid £	Amount Unpaid £
Bond Fee	AUA Insolvency Risk Services	Insurance bond	20.00	-	20.00
Document Hosting	Pelstar	Hosting of documents for creditors *	14.00	-	14.00
Software Licence Fee	Pelstar	Case management system licence fee *	87.00	-	87.00
Statutory Advertising	Courts Advertising	Advertising	191.70	-	191.70
Postage	Royal Mail	Hybrid Mail	36.16	-	36.16
		Total standard expenses	£348.86	£Nil	£348.86

*Payment to Associate requiring specific creditor / committee approval if incurred or drawn between 1 April 2021 and 31 December 2022

Case Specific Expenses

Type	Charged by	Description	Total Amount Incurred to Date £	Amount Paid £	Amount Unpaid £
Professional Fees	Guild Appleton Ltd	Assistance with Statement of Affairs	950.00	950.00	-
		Total case specific expenses	£950.00	£950.00	£Nil

APPENDIX C

LEONARD CURTIS POLICY REGARDING FEES AND EXPENSES

The following Leonard Curtis policy information is considered to be relevant to creditors:

Staff Allocation and Charge Out Rates

We take an objective and practical approach to each assignment which includes active director involvement from the outset. Other members of staff will be assigned on the basis of experience and specific skills to match the needs of the case. Time spent by secretarial and other support staff on specific case related matters, e.g. report despatching, is not charged.

Where it has been agreed by the appropriate body of creditors that the office holders' remuneration will be calculated by reference to the time properly given by the office holders and their staff in attending to matters as set out in a fees estimate, then such remuneration will be calculated in units of 6 minutes at the standard hourly rates given below. In cases of exceptional complexity or risk, the insolvency practitioner reserves the right to request and obtain authority from the appropriate body of creditors that their remuneration on such time shall be charged at the higher complex rates given below.

The following hourly charge out rates apply to all assignments undertaken by Leonard Curtis:

	6 Jan 2014 onwards		1 Aug 2019 onwards		1 March 2021 onwards	
	Standard	Complex	Standard	Complex	Standard	Complex
	£	£	£	£	£	£
Director	450	562	525	656	550	688
Senior Manager	410	512	445	556	465	581
Manager 1	365	456	395	494	415	518
Manager 2	320	400	345	431	365	456
Administrator 1	260	325	280	350	295	369
Administrator 2	230	287	250	313	265	331
Administrator 3	210	262	230	288	245	306
Administrator 4	150	187	165	206	175	219
Support	0	0	0	0	0	0

In respect of assignments pre-dating 1 March 2022, office holders' remuneration may include costs incurred by the firm's in-house legal team, which may be used for non-contentious matters pertaining to the insolvency appointment.

Use of Associates

We are required to disclose to those responsible for approving our remuneration whether any payments we intend to make from an insolvency estate are to Associates of Leonard Curtis (LC). The term "Associate" is defined in s435 of the Insolvency Act 1986, but we are also required to consider the substance or likely perception of any association between the appointed insolvency practitioner, their firm (LC) or an individual within the firm and the recipient of a payment. Payments to Associates are subject to the same level of approval as the office holder's fees and category 2 expenses (see table on the next page for further details).

Leonard Curtis Legal Limited (LC Legal) are part of the Leonard Curtis group; as such they are an "Associate" of LC. Where LC Legal are instructed to assist an office-holder in a particular matter from 1 March 2022 onwards, details of their proposed costs will be provided to creditors and specific approval for payment will be sought.

Additionally, Pelstar Limited (Pelstar) provides insolvency case management software and document hosting facilities to LC. Until 31 December 2022, LC employed an individual who is married to a director of Pelstar, and as such, whilst not meeting the legal definition of "Associate", we were aware that there was a perceived association between LC and Pelstar and specific approval of their costs were sought accordingly. As this individual is no longer employed by LC, this is no longer required and Pelstar costs invoiced with effect from 1 January 2023 will be paid without prior approval.

Use of Professional Advisors

Ash Construction (North) Ltd – In Creditors' Voluntary Liquidation

Details of any professional advisor(s) used will be given in reports to creditors. Unless otherwise indicated the fee arrangement for each is based on hourly charge out rates, which are reviewed on a regular basis, together with the recovery of relevant disbursements.

The choice of professional advisors is based around a number of factors including, but not restricted to, their expertise in a particular field, the complexity or otherwise of the assignment and their geographic location.

Use of Subcontractors

Where we subcontract out work that could otherwise be carried out by the office holder or his/her staff, this will be drawn to the attention of creditors in any report which incorporates a request for approval of the basis upon which remuneration may be charged. An explanation of why the work has been subcontracted out will also be provided.

Categorisation of Expenses

We are required to provide creditors with an estimate of the expenses we expect to be incurred in respect of an assignment and report back to them on actual expenses incurred and paid in our periodic progress reports. There are two broad categories of expenses: standard expenses and case specific expenses. These are explained in more detail below:

- a) Standard Expenses – this category includes expenses which are payable in order to comply with legal or regulatory requirements and therefore will generally be incurred on every case. They will include:

Type	Description	Amount																								
AML checks via Smartsearch	Electronic client verification in compliance with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017	£5.00 plus VAT per search Note that with effect from 1 April 2021, these costs are no longer recovered from the estate.																								
Bond / Bordereau fee via AUA Insolvency Services	Insurance bond to protect the insolvent entity against any losses suffered as a result of the fraud or dishonesty of the IP	£10.00 to £1,200.00 dependent on value of assets within case																								
Company searches via Companies House	Extraction of company information from Companies House	£1.00 per document unless document can be accessed via the free service																								
Document hosting via Pelstar Limited	Hosting of documents via a secure portal for access by creditors/shareholders. Costs are charged per upload plus VAT and are generally dependent upon the number of creditors. The costs are commensurate with those charged by other providers of comparable services.	<table><tr><th>Type</th><th>First 100</th><th>Every addtl 10</th></tr><tr><td>ADM</td><td>£14.00</td><td>£1.40</td></tr><tr><td>CVL</td><td>£7.00</td><td>£0.70</td></tr><tr><td>MVL</td><td>£7.00</td><td>£0.70</td></tr><tr><td>CPL</td><td>£7.00</td><td>£0.70</td></tr><tr><td>CVA</td><td>£10.00</td><td>£1.00</td></tr><tr><td>BKY</td><td>£10.00</td><td>£1.00</td></tr><tr><td>IVA</td><td colspan="2">£10 p.a. or £25 for life of case</td></tr></table>	Type	First 100	Every addtl 10	ADM	£14.00	£1.40	CVL	£7.00	£0.70	MVL	£7.00	£0.70	CPL	£7.00	£0.70	CVA	£10.00	£1.00	BKY	£10.00	£1.00	IVA	£10 p.a. or £25 for life of case	
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ADM	£14.00	£1.40																								
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CVA	£10.00	£1.00																								
BKY	£10.00	£1.00																								
IVA	£10 p.a. or £25 for life of case																									
Software Licence fee hosting via Pelstar Limited	Payable to software provider for use of case management system. The costs are commensurate with those charged by other providers of comparable services.	£87.00 plus VAT per case																								
Postage via Royal Mail or Postworks	Cost of posting documents which are directly attributable to a case to external recipients	Calculated in accordance with applicable supplier rates and dependent on the number of pages and whether the document is sent by international, first or second class post.																								
Post re-direction via Royal Mail	Redirection of post from Company's premises to office-holders' address	0-3 months £216.00 3-6 months £321.00 6-12 months £519.00																								

Ash Construction (North) Ltd – In Creditors' Voluntary Liquidation

Statutory advertising via advertising agents	Advertising of appointment, notice of meetings etc. - London Gazette - Other	£91.80 - £102.00 plus VAT per advert Dependent upon advert and publication
Storage costs	Costs of storage of case books and records	£5.07 plus VAT per box per annum plus handling charges

- b) Case-specific expenses – this category includes expenses (other than office-holders' fees) which are likely to be payable on every case but which will vary depending upon the nature and complexity of the case and the assets to be realised. They will include but may not be restricted to:

Type	Description	Amount
Agents' fees	Costs of appointed agents in valuing and realising assets	Time costs plus disbursements plus VAT
Debt Collection fees	Costs of appointed debt collectors in realising debts	Generally agreed as a % of realisations plus disbursements plus VAT
Legal fees	Costs of appointed solicitors. Will generally comprise advice on validity of appointment, drafting of sale contracts, advice on retention of title issues and advice on any reviewable transactions. Where the solicitor appointed is LC Legal, any fee payable for work completed is classed as a payment to an associate and requires specific creditor / committee approval as detailed above.	Time costs plus disbursements plus VAT
Other expenses	See Category 1 and 2 expenses notes below	See Category 1 and 2 expenses notes below

Please note that expenses are generally categorised as Category 1 or Category 2:

- a) Category 1 expenses: These are payments to independent third parties providing the service to which the expense relate. These may include, for example, advertising, external room hire, storage costs, postage costs, telephone charges, travel expenses (excl. mileage), and equivalent costs reimbursed to the office holder or his or her staff. Category 1 expenses may be paid without prior approval.
- b) Category 2 expenses: These are costs that are directly referable to the appointment in question, but not paid to an independent third party. They may include costs which have an element of shared cost. The following items of expenditure are recharged on this basis and are charged at HMRC approved rates:

Business mileage

45p per mile

Payments to Associates (as defined above) are categorised by LC in the same way as Category 2 expenses. Category 2 expenses and payments to Associates may only be drawn if they have been approved in the same manner as an office holder's remuneration.

**LEONARD CURTIS
PRIVACY NOTICE FOR CREDITORS**

Information we collect and hold about you

By requesting details of your claim in this insolvency, we may collect Personal Data from you, particularly if you are a consumer creditor, a sole trader or are lodging a claim in your personal capacity.

Personal Data is information relating to a living individual. Whenever Personal Data is processed, collected, recorded, stored or disposed of it must be done within the terms of the General Data Protection Regulation ("the GDPR"). Examples of Personal Data include but may not be limited to your name, address, telephone number and email contact details.

If you do not provide us with the information we require, this may adversely affect our ability to deal with your claim, but we would ask you not to submit more Personal Data than we request from you.

Legal justification for processing your Personal Data

The processing of your Personal Data by us is necessary to enable us to comply with legal obligations under the Insolvency Act 1986 and associated legislation which we are subject to as Insolvency Practitioners.

How we use your information

All information you supply to us is required to enable us to comply with our duties under the Insolvency Act 1986 and associated legislation. It will be used to enable us to assess the extent of the insolvent entity's liabilities, to allow you to vote on any decision procedures, to enable us to communicate with you, to process your claim and to pay any dividends which may be due to you from the insolvent estate.

Who we share your information with

We may be required to share some of your Personal Data with other creditors. The data which will be shared with other creditors will be limited to that specifically required to be disclosed under insolvency legislation.

We may share some of your information with our Data Processors. Data Processors include solicitors, accountants and employment law specialists who assist us with our duties where required. We will only share your information with our Data Processors if we require their specialist advice. All of our Data Processors are subject to written contracts with us to ensure that your Personal Data is processed only in accordance with the GDPR.

How long will we hold your Personal Data for?

We will need to hold your Personal Data for a period of time after the insolvency has been concluded. This is to enable us to deal with any queries which might arise. Our Records Management Policy requires us to destroy our physical files 6 years after closure of the case. Electronic data files will be removed from our Case Management System 6 years after conclusion of the case but may be held on our server for a longer period of time but with restricted access.

Your rights in respect of your Personal Data

You have the right to request access to your Personal Data and to require it to be corrected or erased. You also have the right to request a restriction in the way we process your Personal Data or to object to its processing. You should be aware however that we may not be able to comply with your request if this would affect our ability to comply with our legal obligations.

You have the right to Data Portability. This is a right to have the Personal Data we hold about you to be provided to you in a commonly used and machine-readable format so that you can transfer that Data to another organisation in a way that is not too onerous to upload the Data.

Your right to complain

Ash Construction (North) Ltd – In Creditors' Voluntary Liquidation

You have the right to be confident that we are handling your Personal Data responsibly and in line with good practice. If you have a concern about the way we are handling your Personal Data you should contact our Privacy Manager in the first instance.

If you are unable to resolve your concerns with us, you have the right to complain to the Information Commissioners' Office. The Information Commissioner can be contacted at Wycliffe House, Water Lane, Wilmslow, Cheshire SK6 5AF or on 0303 123 1113.

Contacting us

If you have any questions relating to the processing of your Personal Data, please write to our Privacy Manager at Leonard Curtis, 5th Floor, Grove House, 248A Marylebone Road, London NW1 6BB Alternatively our Privacy Manager can be contacted by telephone on 0207 535 7000 or by email: privacy@leonardcurtis.co.uk.

Data Controller: LEONARD CURTIS