

Liquidator's Progress Report

Pursuant to section 92A, 104A, and 192 of the
Insolvency Act 1986

S. 192

To the Registrar of Companies

Company Number

03420936

Name of Company

(a) Insert full name
of company

(a) EURODALE LTD - IN LIQUIDATION

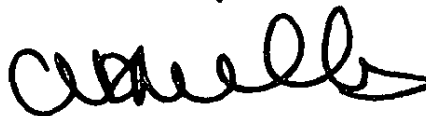
(b) Insert full name(s)
and address(es)

I (b) Asher Miller of David Rubin & Partners, 26 - 28 Bedford Row, London,
WC1R 4HE

the Joint liquidator of the company attach a copy of our Progress Report under
section 192 of the Insolvency Act 1986

The Progress Report covers the period from 12 December 2015 to 11
December 2016

Signed



Date

06/02/17

Presenter's name,
address and reference
(if any)

David Rubin & Partners
26 - 28 Bedford Row
London WC1R 4HE

Tel 020 7400 7900

DX Number 267 DX Exchange London/Chancery Lane

SATURDAY



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11/02/2017

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COMPANIES HOUSE

IN THE MATTER OF
EURODALE LTD - IN LIQUIDATION

AND
THE INSOLVENCY ACT 1986

THE JOINT LIQUIDATORS' SIXTH ANNUAL PROGRESS REPORT
PURSUANT TO SECTION 104A OF THE INSOLVENCY ACT 1986
AND
RULE 4.49C OF THE INSOLVENCY RULES 1986
FOR THE YEAR ENDED 11 DECEMBER 2016

EURODALE LTD. - IN LIQUIDATION
Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986

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- A Receipts and Payments Account from 3 February 2012 to 11 December 2016
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- B David Rubin & Partners Cumulative Time Analysis for the period 3 February 2012 to 11 December 2016
- C Grant Thornton UK LLP Time Analysis for the year 12 December 2015 to 11 December 2016
- C Grant Thornton UK LLP Cumulative Time Analysis for the period 12 June 2012 to 11 December 2016

EURODALE LTD - IN LIQUIDATION
Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986

(a) Introduction

The Company was placed into liquidation by a Special Resolution of the members followed by a meeting of the creditors convened under section 98 of the Insolvency Act 1986 on 3 February 2012

As you may recall, at the meeting of creditors convened under Section 171(2)(b) of the Insolvency Act 1986 and duly held on 12 June 2012, it was resolved that I be removed as sole Liquidator and that I be appointed Joint Liquidator along with James Earp of Grant Thornton UK LLP ("GT")

James Earp retired from GT and was removed from office as Joint Liquidator by a Court Order obtained by consent on 11 December 2013. Accordingly he was replaced by David Ingram of GT with effect from 12 December 2013.

This report provides an update on the progress in the liquidation for the year ending 11 December 2016.

Rule 4.49C-CVL(5): Progress Report

(b) Statutory information

Company name	Eurodale Ltd
Registered office	26-28 Bedford Row, London, WC1R 4HE
Company number	03420936
Trading address	68 Portland Avenue, London N16 6EA

(c) Liquidator's name and address:

I, Asher Miller of David Rubin & Partners ("DRP"), 26-28 Bedford Row, London, WC1R 4HE was appointed Liquidator of the Company on 3 February 2012.

I was subsequently removed as Liquidator of the Company by the creditors on 12 June 2012 and I was appointed as Joint Liquidator along with James Earp of GT, 30 Finsbury Square, London EC2P 2YU, who has now been replaced by David Ingram, also of GT as detailed above.

(d) Basis of Joint Liquidators' remuneration

Basis of remuneration

- 1.1 At the meeting of creditors a resolution was passed approving that the basis of my remuneration as Liquidator be fixed by reference to the time properly spent by my staff and myself in attending to matters arising in the winding-up.
- 1.2 In accordance with the provisions of Statement of Insolvency Practice 9 ("SIP 9"), a schedule of my firm's charge-out rates was issued to creditors at the time the basis of the Liquidator's remuneration was approved. There has not been any material increase in the rates during this appointment. Our current hourly chargeout rates exclusive of VAT, which are charged in units of 6 minutes, are as follows -

EURODALE LTD - IN LIQUIDATION

Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986

	David Rubin & Partners £	Grant Thornton UK LLP £
Senior / Managing Partners	450	-
Partners/Office holders	300 - 395	615
Director	-	515
Managers / Senior Managers	250 - 295	470
Executive	-	305
Senior Administrators	180 - 220	-
Administrators	130 - 160	175
Cashiers and Assistants / Treasury	120 - 160	160
Supports	110 - 120	-

Chargeout rates of DRP are normally reviewed annually in November, when rates are adjusted to reflect such matters as inflation, increases in direct wage costs, and changes to indirect costs such as Professional Indemnity Insurance

1.3 *Staff allocation and the use of subcontractors*

Our general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case. The constitution of the case team will usually consist of a Partner, Manager, Senior Administrator and two Administrators. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and additional staff may be allocated to meet the demands of the case.

We have not utilised the services of any subcontractors in this case.

(e) **Joint Liquidators' remuneration**

My time costs for the year under review are £17,171.50. This represents 72.5 hours at an average rate of £236.85 per hour. I attach at Appendix B a Time Analysis which provides details of the activity during the year, analysed by staff grade.

I have also reviewed my cumulative time costs for the period from 3 February 2012 to 11 December 2016 and would report that my total time costs are £98,503.50 for 394.6 hours, which equates to an average cost of £249.63 per hour. A breakdown of my time charges is also set out in Appendix B. To date £50,119.30 has been paid on account of these time costs.

In addition, GT's time costs for the year under review are £57,814.25 for 183.15 hours, which equates to an average cost of £315.67 per hour. A breakdown of their time charges is also set out in Appendix C.

GT's cumulative time costs for the period from 12 June 2012 to 11 December 2016 are £146,237.72 for 507.34 hours, which equates to an average cost of £288.24 per hour. A breakdown of these time charges is also set out in Appendix C. To date £6,566.13 has been paid on account of these time costs.

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To view an explanatory note concerning Liquidators' remuneration issued by the Joint Insolvency Committee, please visit the Publications folder on our website at www.drpartners.com/cases, using the following log-on details

USERNAME E895@drco.co.uk PASSWORD 598Eyl*1

Alternatively, please contact this office to arrange for a copy to be sent to you

Included in the work undertaken by DRP & GT is the following -

- i) Carrying out preliminary investigations, including the examination of the Company's statutory books and books of accounts and records Liaising with the London Borough of Lewisham and investigating their concerns with regards to the director's conduct,
- ii) Dealing with creditors' enquiries both by correspondence and by telephone and noting their claims, in particular ongoing and extensive liaisons with the London Borough of Lewisham regarding their s106 agreement, as detailed in 1.2 below,
- iii) Further investigations into historical antecedent transactions, including attempting to obtain co-operation from the Company's former accountants and legal advisers by application to Court,
- iv) Reviewing available information and identifying the extent of the Company's interest in various property assets, together with instruction of a specialist property agent Liaising with the existing Managing Agents regarding the ground rents and service charge in respect of the Company's two freehold properties as well as general freeholder management issues relating to construction work affecting the site, being carried out by the owner of the adjoining property,
- v) Applying for the Liquidator's bond,
- vi) Publishing the necessary statutory advertisements in respect of the liquidation proceedings,
- vii) Correspondence with the Company's bankers in respect of the closure of its bank account and the remittance of monies to the liquidation bank account,
- viii) Opening a designated bank account and dealing with the movement of funds,
- ix) Periodic case and file reviews to ensure compliance with regularity obligations,
- x) Preparation and circulation of the annual progress reports and Receipts and Payments Account to creditors pursuant to S104A of the Insolvency Act 1986 and submission of same to the Registrar of Companies

The following matters will continue to need to be dealt with prior to the case being moved to closure

Statutory Matters

- Complying with the requirements of the Insolvency Act and Insolvency Rules
- Preparation of information for annual progress reports to creditors including detailed costs and expenses review and analysis
- Completion of case checklists

EURODALE LTD - IN LIQUIDATION
Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986

- Final report progress to creditors,
- Final Corporation Tax computations and submissions

Case review and diary management

- Preparation of internal case reviews and file notes
- Review of the Liquidators bond
- Maintenance of case on the Liquidators computer systems
- Administrative tasks
- General filing

Strategy

- Case management and planning
- Internal case meetings
- Costs and expenses management and review
- Continue to liaise with the London Borough of Lewisham ("LBL") regarding the sale of the properties

The statutory matters and closing review are unavoidable processes in any Liquidation and will not provide creditors with any direct financial benefit

I anticipate that this case will continue for at least a further 12 months as there are on-going investigations by GT which may result in realisations for the benefit of creditors. However, I am unable to provide any estimates at this stage.

(f) Liquidator's expenses

Expenses incurred in the liquidation are explained at (g) below in my comments on the Receipts and Payments Accounts

(g) Details of progress for the period under review and cumulatively:

GT have continued their investigations into the Company's business affairs, with the focus being on the sale of the 51 Flats at 99 Plough Way, London SE8 5DP ("Plough Way"), due to the liability that arose to LBL when the flats were sold. The review was completed and proceedings have been brought against the Company's directors, which is further detailed in section (i) below.

During the period, I have continued to liaise with my agent in order to collect the freehold rent, as detailed at 1.1 below.

Details of asset realisations and payments made during the reporting period are set out below. For details of any assets realised and payments made prior to this period, please refer to the previous annual progress reports, copies of which are available upon request.

A Receipts and Payments Account is attached at Appendix A, which is further explained below. Also, attached at Appendix A is a cumulative Receipts and Payments Account for the period from 3 February 2012 to 11 December 2016.

EURODALE LTD - IN LIQUIDATION

Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986

1. Receipts

1.1 Service Charge

I have been liaising with the managing agent, Dealmore Commercial Limited ("Dealmore"), for the flats rented at Plough Way and Iceland Wharf, in order to collect ground rent and service charges due to the Company

To date I have received £86,038 28, of which £24,350 80 was received during the period I expect to realise further sums until I am able to sell the freehold interest in the properties

1.2 Leasehold Property Income

The amount of £48 was received in accordance with the terms of the lease following the transfer of one of the flats at Plough Way

1.3 Bank interest gross

The funds in hand are held in an interest bearing account with a High Street bank in the Office Holder's name as Liquidator of the Company

Interest earned on the funds in hand amounts to £31 25, of which £6 19 was received during the year under review

2. Payments

2.1 VAT irrecoverable

The Company was not registered for VAT and therefore any VAT paid on fees, disbursements and other costs, and is unable to be recovered

2.2 Joint Liquidator's Remuneration

Remuneration drawn during the year amounted to £22,500

2.3 Managing Agents Fees

This fee relates to the commission charged, by Dealmore who are the appointed managing agents for the property, in respect of the rent collected on the Company's behalf During the period, Dealmore have been paid fees of £2,435 08

2.5 Other Property Expenses

This relates to the recharge of expenses incurred by Dealmore for the maintenance of the properties The total expense incurred during the period was £321 60

3. Expenses incurred but not recharged to the estate

3.1 Specific bond

The sum of £30 is yet to be recharged by DRP and £260 is to be recharged by GT in respect of the specific bond, being the cost of insurance, based on the level of

EURODALE LTD - IN LIQUIDATION

Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986

realisations by the Liquidator, as required by the Insolvency Practitioners Regulations 2005

3.2 Meeting Costs

The first meetings of members and creditors were held at the offices of DRP and the subsequent creditors meeting held on 12 June 2012, for which my firm charges a nominal rental of £150 plus VAT for the provisions of the boardroom and ancillary facilities

3.3 Statutory costs

The amount of £77 was incurred by DRP and GT has incurred the sum of £1,309 54 in respect of fees for various searches and information obtained from Companies House and Land Registry

3.4 Statutory advertising

The sum of £306 has been incurred in respect of the costs for the publishing of statutory advertising in the London Gazette in respect of the meeting of the members and creditors and the notice of the appointment of the Joint Liquidators

3.5 Storage Fees

The sum of £149 42 has been incurred by GT in respect of the costs for storing the Company's books and records

3.6 Courier Fees

The sum of £81 34 has been incurred by GT in respect of courier fees

3.7 Travel Costs

The sum of £83 80 has been incurred by GT in respect of travel costs incurred in attending to meetings

3.8 Legal Fees

GT has incurred legal fees of Gordon Dadds solicitors in the sum of £1,392 33 in respect of Court fees and agent fees

3.9 Agent/Transcript Fees

GT has also incurred fees in the sum of £531 25 for the transcript prepared by Merrill Legal Solutions following their interview with the director

(h) Details of any assets that remain to be realised and outstanding matters

I am continuing to liaise with Dealmore regarding the ongoing service charges and ground rents they have collected for the Company's freehold interests and anticipate further recoveries in due course

EURODALE LTD - IN LIQUIDATION

Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986

As mentioned in paragraph (g) above, GT are continuing their investigations and legal proceeding which are detailed in section (i) below. Also, I will continue to liaise with LBL in order to seek an agreement for the sale of the Company's freehold interests. At this time the realisable value of the freehold interests is uncertain.

(i) Investigations

- 1.1 In accordance with the Company Directors Disqualification Act 1986 I have submitted a report on the conduct of the Directors of the Company to the Department for Business, Energy and Industrial Strategy (BEIS). As this is a confidential report, I am not able to disclose the contents.
- 1.2 Shortly after our appointment, GT made an initial assessment of whether there could be any matters that might lead to recoveries for the estate and what further investigations may be appropriate. This assessment took into account information provided by creditors either at the initial meeting or as a response to my request to complete an investigation questionnaire.
- 1.3 It was previously reported that GT conducted investigations into the Company's affairs and a review of information received from the Company's advisers was being undertaken. The review was completed, legal advice sought, and proceedings have been brought against the Company's directors in relation to the development of 51 flats at Plough Way and the unpaid liability that arose in the sum of £1,104,722 to Lewisham Council when these flats were sold.
- 1.4 The legal proceedings are underway and a four day trial date has been set to commence on 4 December 2017.

(j) Creditors' rights – Rule 4.49E and Rule 4.131

- i) Within 21 days of the receipt of this report, a secured creditor, or an unsecured creditor (with the concurrence of at least 5% in value of the unsecured creditors) may request in writing that the Liquidator provides further information about his remuneration or expenses which have been itemised in this progress report.
- ii) Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors) may within 8 weeks of receipt of this progress report make an application to court on the grounds that the basis fixed for the Liquidator's remuneration, the remuneration charged or the expenses incurred by the Liquidator as set out in this progress report are excessive.

(k) Any other relevant information:

(i) (a) Secured creditors

With the exception to the LBL claim of £1,567,402.77 which is registered against the Company's property, there are no other secured creditors in this matter.

(b) Prescribed Part

Section 176A of the Insolvency Act 1986 provides for a prescribed part of the Company's net property to be retained from distribution to the floating charge holder,

EURODALE LTD - IN LIQUIDATION

Annual Progress Report pursuant to Section 104A of the Insolvency Act 1986

where the debenture was created on or after 15 September 2003 and made available for the satisfaction of unsecured debts

Accordingly this regulation does not apply as there are no creditors with a floating charge on the Company's assets

(ii) Preferential creditors

There are no preferential creditors in this matter

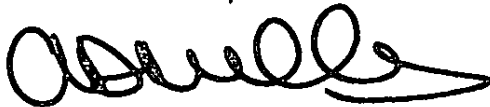
(iii) Unsecured creditors

The claims of 4 unsecured creditors totalling £1,613,411.46 have been received compared to 4 creditors totalling £1,615,618.65 disclosed on the Director's Estimated Statement of Affairs. This included the aforementioned claim of LBL which is secured against the Company's property. At this stage, it is uncertain of the quantum and timing of any potential dividend to the unsecured creditors.

(l) Next report

I am required to provide a further report on the progress of the liquidation within two months of the end of the next anniversary of the liquidation, unless I have concluded matters prior to that, in which case I will write to all creditors with my final progress report ahead of convening the final meeting of creditors.

I trust you will find this report adequate for your purposes but should you require any further information, please do not hesitate to contact in the first instance Robert Cook at this office.



ASHER MILLER - LIQUIDATOR

DATE: 06/02/17

Eurodale Ltd
(In Liquidation)
Joint Liquidator's Summary of Receipts & Payments

Statement of Affairs		From 12/12/2015 To 11/12/2016	From 03/02/2012 To 11/12/2016
£		£	£
ASSET REALISATIONS			
Uncertain	Freehold Property	NIL	NIL
	Leasehold - Income	48 00	48 00
455 00	Cash at Bank	NIL	454 78
	Service Charges	24,350 80	89,281 97
	Cash held on Appointment	NIL	7,200 00
	Bank Interest Gross	6 19	31 25
	Licence Fee	NIL	3,892 75
		<u>24,404 99</u>	<u>100,908 75</u>
COST OF REALISATIONS			
	Specific Bond	NIL	159 60
	Preparation of S of A	NIL	6,000 00
	Office Holders Fees	22,500 00	56,685 43
	Legal Fees	NIL	1,500 00
	QS Fees	NIL	5,000 00
	VAT	4,987 01	15,638 03
	Property Agents Fees	2,435 08	8,928 19
	Statutory Advertising	NIL	76 50
	Other Property Expenses	321 60	4,921 70
	Insurance of Assets	NIL	1,296 00
		<u>(30,243 69)</u>	<u>(100,205 45)</u>
UNSECURED CREDITORS			
(1,578,744 00)	Trade & Expense Creditors	NIL	NIL
(36,875 00)	Directors' Loan	NIL	NIL
		NIL	NIL
DISTRIBUTIONS			
(100 00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(1,615,264.00)		<u>(5,838.70)</u>	<u>703 30</u>
REPRESENTED BY			
	Current Account		703 30
			<u>703 30</u>

EURODALE LTD - IN CREDITORS' VOLUNTARY LIQUIDATION

DAVID RUBIN & PARTNERS TIME COSTS FOR THE YEAR ENDED 11 DECEMBER 2016 SIP 9 TIME SUMMARY							
Classification of work function	Hours					Total Cost £	Average hourly rate £
	Partners	Manager / Senior Manager	Admin / Senior Admin	Cashiers	Total hours		
Statutory compliance, admin and planning	04 00	09 42	32 06	02 36	48 24	10,928 50	225 80
Investigations	01 42	05 24	10 42	00 00	17 48	4,618 50	259 47
Realisations of assets	00 00	03 18	02 54	00 00	06 12	1,611 50	259 92
Creditors	00 00	00 00	00 06	00 00	00 06	13 00	130 00
Total hours and costs	05 42	18 24	45 48	02 36	72 30	17,171 50	236 85

DAVID RUBIN & PARTNERS CUMULATIVE TIME COSTS FOR THE PERIOD FROM 3 FEBRUARY 2012 TO 11 DECEMBER 2016 SIP 9 TIME SUMMARY							
Classification of work function	Hours					Total Cost £	Average hourly rate £
	Partners	Manager / Senior Manager	Admin / Senior Admin	Cashiers	Total hours		
Statutory compliance, admin and planning							
IPS set up & maintenance	00 00	00 00	01 00	00 00	01 00	211 00	211 00
Statutory filings, circulars, notices, etc	00 30	02 30	07 24	00 00	10 24	2,545 00	244 71
Case planning, strategy & control	00 48	01 36	21 12	00 12	23 48	5,496 00	230 92
Taxation PAYE, C/Tax & VAT	02 30	00 24	11 18	00 00	14 12	3,096 50	218 06
Accounting & Cashiering	00 00	00 00	03 42	11 24	15 06	2,279 00	150 93
Case reviews & Diary maintenance	01 48	15 12	24 06	00 00	41 06	9,948 00	242 04
Statutory reporting and compliance	02 36	11 30	57 36	00 00	71 42	16,020 50	223 44
Investigations							
CDDA preparation & reporting	00 00	10 30	20 48	00 00	31 18	7,673 50	245 16
SIP2 assessment and financial review	00 00	00 00	00 00	00 00	00 00	0 00	0 00
Antecedant transactions & wrongful trading	04 00	02 30	03 30	00 00	10 00	3,087 50	308 75
Proceedings & recoveries	01 42	04 24	07 12	00 00	13 18	3,553 50	267 18
Realisation of assets							
Freehold & leasehold properties	12 00	72 24	47 24	00 00	131 48	36,076 00	273 72
Intangible assets	00 00	00 00	00 00	00 00	00 00	0 00	0 00
Shares & investments	00 00	00 00	00 00	00 00	00 00	0 00	0 00
Book debts collection	00 42	03 18	03 48	00 00	07 48	2,086 00	267 44
Tangible assets	00 00	02 06	00 18	00 00	02 24	658 50	274 38
Creditors							
Secured creditors	00 00	00 00	00 00	00 00	00 00	0 00	0 00
Unsec'd Creditors correspondence & claims	05 18	04 00	11 24	00 00	20 42	5,772 50	278 86
Preferential creditors & employees	00 00	00 00	00 00	00 00	00 00	0 00	0 00
Retention of Title claims	00 00	00 00	00 00	00 00	00 00	0 00	0 00
Creditors' Committee	00 00	00 00	00 00	00 00	00 00	0 00	0 00
--Total hours and costs--	-- 31 54 --	-- 130 24 --	-- 220 42 --	-- 11 36 --	-- 394 36 --	-- 98,503 50 --	-- 249 63 --

Period 12 December to 2015 to 11 December 2016

Standard	Partner			Manager			Executive			Administrator			Total		
	Hrs	£	Avg. Hrly Rate	Hrs	£	Avg. Hrly Rate	Hrs	£	Avg. Hrly Rate	Hrs	£	Avg. Hrly Rate	Hrs	£	Avg. Hrly Rate
Investigations and Legal Correspondence	4 25	2,613 75	615 00	43 00	19,987 00	464 81	80 50	22,358 50	277 75	17 20	3,021 00	175 64	144 95	47,980 25	331 01
Creditors				0 80	358 50	448 13	2 05	564 00	275 12	0 30	49 50	165 00	3 15	972 00	308 57
Administration and Planning				4 20	1,940 00	461 90	13 65	3,728 00	273 11	16 25	2,842 50	174 92	34 10	8,510 50	249 57
Liaison with the Directors				0 45	211 50	470 00	0 50	140 00	280 00				0 95	351 50	370 00
Total	4 25	2,613 75	615 00	48 45	22,497 00	464 33	96 70	26,790 50	277 05	33 75	5,913 00	175 20	183 15	57,814 25	315 67

Cumulative

Standard	Partner			Manager			Executive			Administrator			Total		
	Hrs	£	Avg. Hrly Rate	Hrs	£	Avg. Hrly Rate	Hrs	£	Avg. Hrly Rate	Hrs	£	Avg. Hrly Rate	Hrs	£	Avg. Hrly Rate
Investigations and Legal Correspondence	8 05	4,818 75	598 60	98 44	43,117 90	882 04	135 08	37,612 25	557 22	87 51	15,621 00	354 85	329 08	101,169 90	619 88
Creditors				1 83	785 13	429 03	2 35	648 00	275 74	33 11	9,205 50	278 03	37 29	10,638 63	285 29
Administration and Planning				13 42	6,202 88	462 21	45 85	12,493 75	272 49	59 30	11,613 69	195 85	118 57	30,310 32	255 63
Liaison with the Directors				0 98	436 88	445 80	1 10	308 00	280 00	20 32	3,373 99		22 40	4,118 87	183 88
Total	8 05	4,818 75	598 60	114 67	50,542 79	440 77	184 38	51,062 00	276 94	200 24	39,814 18	198 83	507 34	146,237 72	288 24

Investigations and Legal Correspondence

Includes Investigations into Company's affairs and assets that may have been held prior to Liquidation Bank statement analysis and correspondence with third parties regarding the company's financial affairs Legal proceedings and communications with solicitors and Counsel

Creditors

Includes Correspondence with creditors

Administration & Planning

Includes Case planning, statutory obligations, general correspondence, dealing with tax/ pension correspondence and liaison with Joint Liquidators

Liaison with the Directors

Includes Liaison with the Company director