

# Return of Final Meeting in a Creditors' Voluntary Winding Up

# S.106

Pursuant to Section 106 of the Insolvency Act 1986

To the Registrar of Companies

Company Number

4013567

Name of Company

(a) Insert full name of company

(a) **Green-Works**

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

(b)  
 Anthony David Kent  
 Of Maidment Judd  
 The Old Brewhouse  
 49-51 Brewhouse Hill  
 Wheathampstead, St Albans  
 Hertfordshire AL4 8AN

TUESDAY



A27      24/03/2015      #350  
 COMPANIES HOUSE

(c) Delete as applicable  
(d) Insert date

(e) The copy account must be authenticated by the written signature(s) of the liquidator(s)

1 give notice that a general meeting of the company was duly (c) held on ~~[summoned for]~~ (d) 17<sup>th</sup> March 2015 pursuant to Section 106 of the Insolvency Act 1986, for the purpose of having an account (of which a copy is attached (e) laid before it showing how the winding up of the company has been disposed of and (c) that the same was done accordingly ~~no quorum was present at the meeting~~,

(f) Insert venue of the meeting

2 give notice that a meeting of the creditors of the company was duly (c) held on ~~[summoned for]~~ (d) 17<sup>th</sup> March 2015 pursuant to Section 106 of the Insolvency Act 1986, for the purpose of having the said account laid before it showing how the winding up of the company has been conducted and the property of the company has been disposed of and (c) that the same was done accordingly ~~[no quorum was present at the meeting]~~

The meeting was held at (f)      The Old Brewhouse, 49-51 Brewhouse Hill,  
 Wheathampstead, St Albans, Hertfordshire,  
 AL4 8AN

The report covers the period from (d) 6<sup>th</sup> February 2012 (commencement of the winding up) to (d) 17<sup>th</sup> March 2015 (close of winding up)

The outcome of the meeting (including any resolutions passed at the meeting) was as follows

The liquidator's receipts and payments schedule were approved

The liquidator was given his release in accordance with Section 173 of the Insolvency Act 1986

The destruction of the company's books and records one year from the date of the dissolution was approved

Signed

Date

20/3/15

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

**Green-Works  
(In Liquidation)  
Liquidator's Abstract of Receipts & Payments  
From 6 February 2012 To 17 March 2015**

S of A £	£	£
<b>ASSET REALISATIONS</b>		
Book Debts	1,235 60	
VAT Refund	16,639 24	
Cash at Bank	34,767 43	
Refunds	201 20	
Bank Interest Gross	225 67	
Bank Interest Net of Tax	0 98	
		53,070 12
<b>COST OF REALISATIONS</b>		
Specific Bond	28 80	
Administrator's Fees	6,668 99	
Liquidator's Fees	28,959 81	
Legal Fees	2,935 20	
Tax Deducted at Source	45 12	
Corporation Tax	5 40	
Stationery & Postage	294 34	
Heat & Light	1,076 22	
Storage Costs	402 57	
Statutory Advertising	168 84	
Repayment of Receipt in Error	1,452 00	
		(42,037 29)
<b>PREFERENTIAL CREDITORS</b>		
Preferential Creditors	11,032 83	
		(11,032 83)
		<b>NIL</b>

REPRESENTED BY

**NIL**



Anthony David Kent  
Liquidator

**GREEN-WORKS – IN LIQUIDATION**  
**FINAL PROGRESS REPORT OF THE LIQUIDATOR**  
**FOR THE PERIOD 6<sup>TH</sup> FEBRUARY 2012 TO 17<sup>TH</sup> MARCH 2015**

**GENERAL MATTERS**

Green-Works (a charity), had originally been placed into administration on the 4<sup>th</sup> August 2011 pursuant to Schedule B1 Paragraph 22(2) of the Insolvency Act 1986. Following the completion of the administration on the 6<sup>th</sup> February 2012, the charity was converted into creditor's voluntary liquidation under Schedule B1 paragraph 83 of the Insolvency Act 1986 and I was appointed liquidator pursuant to Paragraph 83(7).

Following my appointment as administrator, the registered office of the company was moved to Verulam House, 110 Luton Road, Harpenden, Hertfordshire AL5 3BL. The company's registered number at Companies House is 04013567 and the charity's registration number with the Charities Commission is 1107247.

**PROGRESS OF LIQUIDATION**

**Asset Realisations**

The following realisations were made in respect to the assets of the company,

	<b><u>Estimated to realise as per the Statement of Affairs £</u></b>	<b><u>Actual Realisations £</u></b>
<b>Assets</b>		
Cash at bank transferred from administration	32,610	32,610
Book debts	3,500	1,236
	<u>36,110</u>	<u>33,846</u>

**Notes and explanations**

At the date of liquidation the charity's assets consisted of cash at bank of £32,610 and book debts of £3,500, the majority of the charity's assets having been realised during the administration period.

**Cash at Bank**

On the 20<sup>th</sup> February 2012, the bank balance of £32,610.22 held in the administration account was transferred to the liquidation. Subsequently £2,152.73 and £4.48 was received on the 26<sup>th</sup> September 2012 and 5<sup>th</sup> October 2012 respectively from CCLA Investment Management Limited in respect of funds and interest held by them which had been deposited by the charity prior to the administration.

### Book Debts

At the date of the liquidation book debts of approximately £3,500 remained outstanding and due to the charity. During the liquidation the sum of £1,235 60 has been received from debtors however the balance of £2,264 40 has proved irrecoverable as the debts were disputed and therefore have been uncollectable.

During the course of the administration the sum of £1,452 was received in error from a debtor which related to works carried out by London Re-use Limited trading as Green Works, a company that had purchased the right to use the name Green Works, from the administrator. This sum was repaid to London Re-use Limited on the 28<sup>th</sup> February 2012.

### Other receipts

The cumulative sum of £16,639 24 was received which related to VAT on the expenses of the administration and the liquidation. Of this, £9,963 07 related to the administration period and the sum of £6,676 17 related to the liquidation period.

On the 20<sup>th</sup> February 2012, a refund of £201 20 was received from Can Mezzaninone2 Limited, in respect of an overpayment of rent paid by the charity prior to my appointment.

The funds held earned interest, the amount received being £225 67 gross of tax and £0 98 net of tax.

### Payments

#### Expenses of Liquidation and Administration

Legal fees of £2,935 20 were incurred by Breeze & Wyles Solicitors relating to the recovery of book debts during both the administration and the liquidation periods.

Corporation tax for the period 7<sup>th</sup> February 2012 to 6<sup>th</sup> February 2013 was paid on 17<sup>th</sup> April 2013 totalling £5 40.

Administration costs in respect of heating and lighting invoices received after the commencement of the liquidation of £1,076 22 have been deducted from funds held in the liquidation.

The expenses incurred are set out in the enclosed receipts and payments account.

All amounts shown on the attached statement are shown gross of VAT.

### Investigation of the Company's Affairs

I have carried out an investigation into the affairs of the company, conduct of the directors and reasons for failure.

Where a liquidators' investigations disclose any matters relating to directors' conduct, they are required to make a report to the Department for Business, Innovation & Skills (BIS) (formerly known as Department of Trade & Industry), who consider whether or not to take proceedings.

Such reports are confidential, and a liquidator is not permitted to disclose to creditors or any other party the contents of such report

I can confirm however that my investigation took account of all matters brought to my attention by creditors

### **Creditors' Claims**

All creditors' claims received have been processed and you should have received my confirmation if you have lodged a claim. If you have not received confirmation, or have yet to lodge a claim and wish to do so, please contact us as soon as possible. I attach a list of creditors' claims received in the liquidation to date.

Dividends to preferential creditors of 100p in the £ were paid on the 30<sup>th</sup> April 2012.

It was not possible to pay a dividend to non-preferential unsecured creditors as the funds realised have been allocated for defraying the expenses of the liquidation.

### **Liquidator's Remuneration**

The attached schedule details the time costs exclusive of VAT that has been incurred during the administration of this case. This time has been broken down for ease of reference in separate administrative categories. The schedule does not include time incurred for closure.

Liquidator's remuneration is based by reference to the time properly given by me and my staff in attending to matters arising in the liquidation in accordance with the resolution of creditors which was passed during the administration period.

A total of 98.34 hours has been spent on the administration of the liquidation and the time costs incurred amount to £25,534.42 exclusive of VAT. Liquidator's fees of £28,959.81 inclusive of VAT have been drawn to date.

The sum of £6,668.99 inclusive of VAT has been drawn from realisations in respect of outstanding administrator's fees.

A creditors' guide to liquidators' fees can be found at [www.maidmentjudd.co.uk/creditors-guides/](http://www.maidmentjudd.co.uk/creditors-guides/)

Attached is a copy of this firm's charging policy on the drawing of expenses and disbursements.

### **Creditors' Rights**

A creditor may, within 21 days of receipt of this progress report, request that we provide further information about the remuneration and expenses set out in this report. Such request must be made in writing and may be made by a secured creditor or an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including himself) or he has the permission of the court.

If a creditor believes that our remuneration is too high or the basis inappropriate or the expenses incurred by me, are in all the circumstances excessive, he may, provided certain conditions are met, apply to the Court. Such application must be made to the court within 8 weeks of receipt of this progress report and may be made by any secured creditor, or by an unsecured creditor.

provided at least 10% in value of the unsecured creditors (including himself) agree, or he has the permission of the court

**Conclusion of the Liquidation**

The liquidation was concluded at the Meeting of Creditors held on the 17<sup>th</sup> March 2015

Dated 20<sup>th</sup> March 2015

A handwritten signature in black ink, appearing to read 'A D Kent', written in a cursive style.

A D Kent MIPA, FABRP  
Liquidator


Case name	Green-Works
Appointed by	Members & Creditors
Office Holders	A D Kent MIPA, FABRP
Firm	Maidment Judd
Address	The Old Brewhouse 49-51 Brewhouse Hill Wheathampstead St Albans Herts AL4 8AN
Telephone	01582 469700
Reference	4195
Type of Appointment	Creditors Voluntary Liquidation
Date of Appointment	6 <sup>th</sup> February 2012

<b>Category 2 Disbursements</b>
---------------------------------

<p>In accordance with the Statement of Insolvency Practice 9, the amounts paid or payable to the office holder's firm or to any other party in which the office holder or his firm or any associate has an interest in the liquidation to date (inclusive of VAT) are as follows,</p>
---

<b>Type &amp; purpose</b>	<b>£</b>
Stationery and postage	294 34
Total	<u>294 44</u>

**Green-Works  
(In Liquidation)  
Liquidator's Abstract of Receipts & Payments  
To 17/03/2015**

S of A £	£	£
<b>ASSET REALISATIONS</b>		
Book Debts	1,235 60	
VAT Refund	16,639 24	
Cash at Bank	34,767 43	
Refunds	201 20	
Bank Interest Gross	225 67	
Bank Interest Net of Tax	0 98	
		53,070 12
<b>COST OF REALISATIONS</b>		
Specific Bond	28 80	
Administrator's Fees	6,668 99	
Liquidator's Fees	28,959 81	
Legal Fees	2,935 20	
Tax Deducted at Source	45 12	
Corporation Tax	5 40	
Stationery & Postage	294 34	
Heat & Light	1,076 22	
Storage Costs	402 57	
Statutory Advertising	168 84	
Repayment of Receipt in Error	1,452 00	
		(42,037 29)
<b>PREFERENTIAL CREDITORS</b>		
Preferential Creditors	11,032 83	
		(11,032 83)
		<b>NIL</b>
<b>REPRESENTED BY</b>		
		<b>NIL</b>
		
		Anthony David Kent Liquidator



**Maidment Judd  
Green-Works  
Creditor Claims Summary Report**

Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CA00	Anthony Cluer		1,008 00	1,008 00	1,008 00
				Unsecured	1,008 00
CA01	ABS Limited		758 12	0 00	0 00
CB00	Bates Wells & Braithwaite London LLP		516 00	516 00	0 00
CB01	BECA-BIN		140 96	140 36	140 36
				Unsecured	140 36
CB02	Business Moves Group Limited		23,666 69	30,509 70	30,509 70
				Unsecured	30,509 70
CB03	Biesse Group UK Limited		1,612 94	1,612 94	1,612 94
				Unsecured	1,612 94
CB04	Bruce Burford ACA		1,125 00	1,125 00	1,125 00
				Unsecured	1,125 00
CB05	Blueline Office Furniture Limited		352 50	352 50	352 50
				Unsecured	352 50
CB06	Boilertech (London) Limited		162 00	0 00	162 00
				Unsecured	162 00
CB07	BHT Enterprises Limited		1,080 00	1,080 00	1,080 00
				Unsecured	1,080 00
CB08	British Telecom plc		0 00	0 00	Agreed Nil Claim
CB09	British Gas Business		0 00	69 52	69 52
				Unsecured	69 52
CB0A	Buro Happold		0 00	0 00	0 00
CB0B	Big Lottery Fund		0 00	10,000 00	10,000 00
				Unsecured	10,000 00
CB0C	Ms E Browne		0 00	90 75	90 75
				Preferential	90 75
CB0D	Mr S Bilimoria		0 00	626 80	626 80
				Preferential	626 80
CC00	Contributions Agency		0 00	0 00	0 00
CC01	Cadre Components Limited		67 20	0 00	0 00
CC02	Chubb Fire Limited		191 88	0 00	0 00
CC03	CAN Mezzanine2 Limited		0 00	0 00	Agreed Nil Claim
CC04	The Co-Operative Bank		0 00	0 00	0 00
CC05	Community Minibuses Limited		1,236 00	1,536 00	1,536 00
				Unsecured	1,536 00
CC06	Cancer Research		8,730 25	0 00	0 00
CC07	Mr Colin Crooks		0 00	17,986 89	1,274 59
				Preferential	1,274 59
CD00	Demon Internet		22 80	0 00	0 00
CD01	Drivers on Demand		599 74	923 74	923 74
				Unsecured	923 74
CD02	Dods Parliamentary Communicat Ltd		270 00	0 00	0 00
CD03	Devonshire Solicitors		2,097 38	0 00	0 00
CD04	The Danwood Group Limited		0 00	0 00	0 00
CF00	First Fruit Warehousing - In Administration		25,130 94	28,287 21	28,287 21
				Unsecured	28,287 21
CF01	Furniture Re-use Network		231 46	0 00	0 00
CF02	Fast Key Services		229 68	0 00	0 00
CF03	Fuel Control Services		28 68	0 00	0 00
CF04	Friends Provident UK		0 00	0 00	0 00
CF05	Mr J Fleming		0 00	848 39	848 39
				Preferential	848 39

**Maidment Judd  
Green-Works  
Creditor Claims Summary Report**

Key	Name	Rep By	S of A £	Claim £	Agreed Claim £
CF06	Mr K Frost		0 00	0 00	0 00
CG00			0 00	0 00	0 00
CG01	Graham Chapman Woodworking Machinery Ser		193 88	0 00	0 00
CG02	G E Capital Equipment Finance Ltd		0 00	4,873 80	4,873 80
				Unsecured	4,873 80
CG03	Clockwork Removals		0 00	641 63	641 63
				Unsecured	641 63
CH00	H M Customs & Excise		1,000 00	0 00	0 00
CH01	Hafele UK Limited		133 83	0 00	0 00
CH02	Haysmacintyre		0 00	0 00	0 00
CH03	Homes and Communities Agency		2,332 52	0 00	Agreed Nil Claim
CH04	HSBC Merchant Services LLP		0 00	0 00	0 00
CH05	Mr A Hirst		0 00	0 00	0 00
CI00	H M Revenue & Customs		8,798 00	7,346 36	7,346 36
				Unsecured	7,346 36
CI01	Initial Washroom Solutions		52 42	0 00	0 00
CI02	SME Wholesale Finance Ltd		10,000 00	9,847 98	9,847 98
				Floating Charge	9,847 98
CJ00	Just Giving		0 00	0 00	0 00
CJ01	Mr L Josephs		0 00	1,231 64	1,231 64
				Preferential	1,231 64
CK00	Kibble		0 00	0 00	0 00
CL00	Kingston Estates Investment Property (LP) Ltd		141,047 00	11,046 58	11,046 58
				Unsecured	11,046 58
CL01	Linde Financial Services Limited		713 94	713 94	713 94
				Unsecured	713 94
CL02	Leitz Tooling UK Limited		132 00	0 00	0 00
CL03	Mr M Leszczewski		0 00	0 00	0 00
CM00	Mr L Morris		0 00	0 00	0 00
CN00	RBS Invoice Finance Limited		1,239 24	841 80	841 80
				Unsecured	841 80
CO00	Onega Limited		85 62	82 63	82 63
				Unsecured	82 63
CP00	Premium Credit Limited		6,391 12	1,198 16	1,198 16
				Unsecured	1,198 16
CP01	Pitney Bowes Financial Solutions Europe		0 00	1,338 13	1,338 13
				Unsecured	1,338 13
CP02	Mr V Patel		0 00	0 00	0 00
CP03	Ms I Pierre		0 00	0 00	0 00
CR00	Regional Waste Recycling Commercial Ltd		3,302 64	3,362 64	3,362 64
				Unsecured	3,362 64
CR01	Re-Work Leeds Community Interest Company		0 00	0 00	0 00
CR02	Ryder Limited		294 50	0 00	0 00
CR03	Redundancy Payments Service		0 00	40,248 93	40,248 93
				Unsecured	33,764 76
				Preferential	6,484 17
CR04	Mr A Rogan		0 00	313 49	313 49
				Preferential	313 49
CS00	SITA		2,832 38	2,832 38	2,832 38
				Unsecured	2,832 38
CS01	Social Enterprise London		65 00	0 00	0 00

**Maidment Judd  
Green-Works  
Creditor Claims Summary Report**

Key	Name	Rep. By	S of A £	Claim £	Agreed Claim £
CS02	Straight plc		405 53	404 93	404 93
				Unsecured	404 93
CS03	Social Enterprise Coalition		175 00	0 00	0 00
CS04	Trade UK Limited		123 96	123 96	0 00
CS05	Status IT Limited		70 80	70 80	70 80
				Unsecured	70 80
CS06	Futurebuilders England Ltd		105,338 00	105,338 00	105,338 00
				Unsecured	105,338 00
CS07	Scottish Equitable		0 00	0 00	0 00
CS08	Siemens Financial Services		0 00	215 64	215 64
				Unsecured	215 64
CS09	Scottish Equitable		0 00	0 00	0 00
CS0A	Mr S Swords		242 55	1,901 52	1,901 52
				Unsecured	1,738 52
				Preferential	163 00
CT00	SOFA Project Limited		594 00	1,482 00	1,482 00
				Unsecured	1,482 00
CT01	Telefonica UK Limited		439 99	0 00	0 00
CU00	UK Wood Recycling Limited		1,048 00	1,048 80	1,048 80
				Unsecured	1,048 80
CV00	Veolia ES Cleanaway (UK) Ltd		67 50	0 00	0 00
CV01	Veolia Water		121 50	134 31	134 31
				Unsecured	134 31
CV02	25000		12,500 00	25,000 00	25,000 00
				Unsecured	25,000 00
CW00	Windsor Telecom		10 00	0 00	Agreed Nil Claim
CW01	Warlite Security Limited		111 60	750 00	0 00
CW02	Winterthur Life UK		0 00	0 00	0 00
CW03	Mrs M Williams		172 80	172 80	172 80
				Unsecured	172 80
<b>89 Entries Totalling</b>			<b>369,293 54</b>	<b>319,276 65</b>	<b>301,336.39</b>

INSOLVENCY OFFICE-HOLDER'S  
REMUNERATION APPLICATION  
NUMERICAL SUMMARY  
(EXCLUSIVE OF VAT)  
FOR THE PERIOD 6TH FEBRUARY 2012  
TO 17TH MARCH 2015

CASE NAME

GREEN-WORKS

	HOURS SPENT						
	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost £	Average hourly rate
Meeting, correspondence etc with directors	~	~	0 42	~	0 42	99 17	236 12
Statutory post-appointment work	1 25	~	1 25	~	2 50	721 99	288 80
Dealing with Creditors	0 92	0 83	3 49	0 41	5 65	1,474 19	260 92
Dealing with Debtors	~	~	3 67	~	3 67	938 34	255 68
Employee Claims	~	~	3 75	~	3 67	886 66	241 60
Investigations	~	~	0 17	~	0 17	38 33	225 47
Annual meetings/reports	~	1 50	9 17	3 67	14 34	3,090 00	215 48
Insolvency Administration & Planning	5 75	1 17	6 08	4 08	17 08	4,435 02	259 66
Tax & PAYE	~	0 08	1 42	2 50	4 00	698 75	174 69
Case Review & closure	10 42	4 08	11 50	~	26 00	8,016 59	308 33
Book keeping and statutory returns	6 75	4 00	1 34	8 75	20 84	5,135 38	246 42
<b>Total hours, fees, average hourly rate</b>	<b>25 09</b>	<b>11 66</b>	<b>42 26</b>	<b>19 41</b>	<b>98 34</b>	<b>25,534 42</b>	<b>259 65</b>

## **MAIDMENT JUDD CHARGING POLICY**

### **FOR DISBURSEMENTS AND EXPENSES**

**EFFECTIVE FROM 1<sup>ST</sup> JUNE 2014**

It is this firm's policy to make the following charges for disbursements and expenses in relation to all formal appointments

#### **CIRCULARS TO CREDITORS**

**PHOTOCOPYING**      2p per sheet to cover toner and paper at cost

**STATIONERY**

- Labels at cost of 1p each
- Headed paper at cost of 7p per sheet
- Envelopes at cost of 4p each
- Postage actual cost for relevant postal class used

**ROOM HIRE**

If the initial meeting of creditors is held at our offices a one off charge of £100 plus VAT is made at the commencement of the case. All subsequent meetings held at our offices during the course of the administration of the case are then not charged.

If the initial meeting of creditors, or any other meeting of creditors, is not held at our office, the cost of the room used will be charged at actual cost, with no uplift being charged. No further charges are made during the course of the administration in respect of any other subsequent meetings held at our offices.

**TRAVEL**

- Motor travel – as per the Inland Revenues' Fixed profit Car Scheme rate applicable at the time of travel
- Rail travel – standard class at actual cost
- Taxi fares – at actual cost
- Car parking – at actual cost

**SPECIFIC PENALTY BOND**

At cost to arrange the mandatory insurance cover required under the Insolvency Act 1986 for each appointment.

**INSURANCE OF ASSETS**

At cost, in relation to specific cover arranged.

**SUBSISTENCE:**

No charge is made by the firm.

**TELEPHONE/FAX**

No charge is made by the firm.

<b>COMPANY SEARCHES</b>	At cost incurred
<b>BANK CHARGES</b>	At cost incurred
<b>STORAGE CHARGES:</b>	At cost, based upon charges incurred on each specific case
<b>SOLICITORS/AGENTS INSTRUCTED</b>	At cost based on charge made by solicitors and agents instructed during administration

The firm has no arrangements with outside providers of services such as storage companies, agents or solicitors

Agents and subcontractors of the office holder's choosing are engaged on a case subject to the office holder being satisfied that they are competent in dealing with the specific matter and that the charges to be levied by them are fair and reasonable

All the above costs are subject to amendment by the firm at any time, and if amended will be notified to creditors with the next circular sent to all creditors

Funds held in an estate will be deposited in accordance with Insolvency Act and Rules or at the discretion of the office holder in either the Insolvency Services account at the Bank of England or at a local bank account specifically opened for each case. Interest earned on the funds held at the rate applicable to an instant access savings account will be paid into each estate

If the firm's fees are agreed to be paid on a time cost basis, the charge out rates applicable to this type of appointment, per hour, effective from 1<sup>st</sup> June 2014 exclusive of VAT, are as follows,

	<u>£</u>
Partner	365 00
Manager	365 00
Senior Administrator	240 00
Junior Administrator	200 00
Account Administrator	145 00
Assistants & Support Staff	135 00

Time is recorded in 5 minute units

It is this firm's policy to only charge for the time of the assistants and support staff where they do a substantial amount of work on a particular case i.e. for the preparation of reports to the court and creditors

All grades of staff are used on all appointments, with technical and complicated matters being dealt with by partners and managers

Time spent by assistants and support staff on general correspondence is not charged

A summary of time spent on a case, will be provided in accordance with the Statement of Insolvency Practice 9. The activities summarised in such a report includes such items as follows,

<b>Standard Activity</b>	<b>Examples of work</b>
Administration and Planning	Case planning Administrative set-up Appointment notification Maintenance of records Statutory reporting
Investigations	SIP 2 review CDDA reports Investigating antecedent transactions
Realisation of Assets	Identifying, securing, insuring assets Retention of title Debt collection Property, business and asset sales
Trading	Management of operations Accounting for trading On-going employee issues
Creditors	Communication with creditors Creditors' claims (including employees' and other preferential creditors')

If you have any queries on any of the above, then please do not hesitate to contact  
Anthony Kent MIPA, FABRP at The Old Brewhouse  
49-51 Brewhouse Hill, Wheathampstead, St Albans,  
Hertfordshire, AL4 8AN

Tel 01582 469700 or e-mail [akent@maidmentjudd.co.uk](mailto:akent@maidmentjudd.co.uk)

A D Kent & H Maddison are licensed by the Insolvency Practitioners Association