

# WU07

## Notice of progress report in a winding-up by the court



Companies House

THURSDAY



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11/01/2018

#372

COMPANIES HOUSE

### 1 Company details

Company number 06971280  
Company name in full Bridge View Consultants Limited

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

### 2 Liquidator's name

Full forename(s) Ian  
Surname Richardson

### 3 Liquidator's address

Building name/number No 1 Whitehall Riverside  
Street Whitehall Road  
Post town Leeds  
County/Region  
Postcode LS14BN  
Country

### 4 Liquidator's name ①

Full forename(s) Kevin J  
Surname Hellard

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

### 5 Liquidator's address ②

Building name/number 30 Finsbury Square  
Street  
Post town London  
County/Region  
Postcode EC2P2YU  
Country

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

WU07

Notice of progress report in a winding-up by the court

**6** Period of progress report

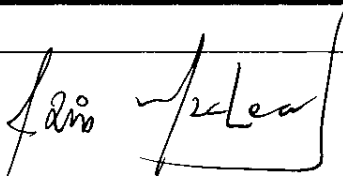
From date	<sup>d</sup> 1	<sup>d</sup> 4	<sup>m</sup> 1	<sup>m</sup> 1	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 6
To date	<sup>d</sup> 1	<sup>d</sup> 3	<sup>m</sup> 1	<sup>m</sup> 1	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 1	<sup>y</sup> 7

**7** Progress report☒ The progress report is attached**8** Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup>  
0<sup>d</sup>  
9<sup>m</sup>  
0<sup>m</sup>  
1<sup>y</sup>  
2<sup>y</sup>  
0<sup>y</sup>  
1<sup>y</sup>  
8

WU07

Notice of progress report in a winding-up by the court



### 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 Lucy Kopala

Company name Grant Thornton UK LLP

Address No 1 Whitehall Riverside  
Whitehall Road

Post town Leeds

County/Region

Postcode L S 1 4 B N

Country

DX

Telephone Tel/Fax



### 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)

**Bridge View Consultants Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £		From 14/11/2016 To 13/11/2017 £	From 14/11/2012 To 13/11/2017 £
	<b>ASSET REALISATIONS</b>		
145.50	Cash at Bank	NIL	145.40
		NIL	145.40
	<b>COST OF REALISATIONS</b>		
(1,070.00)	O.R. Remuneration	NIL	1,070.00
(110.00)	ISA Account Fees	88.00	440.00
(2,000.00)	Petitioners Costs	NIL	NIL
(20.00)	Specific Bond	NIL	NIL
(300.00)	Statutory Advertising	NIL	NIL
		(88.00)	(1,510.00)
<b>(3,354.50)</b>		<b>(88.00)</b>	<b>(1,364.60)</b>
	<b>REPRESENTED BY</b>		
	ISA		(1,364.60)
			<b>(1,364.60)</b>

Note:



Our Ref IZR/IDM/JKT/C01570/7

To the creditors and members

Grant Thornton UK LLP  
30 Finsbury Square  
London EC2P 2YU  
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grantthornton.co.uk

9 January 2018

Dear Sirs

**Club Class Concierge Limited - In Liquidation, In the High court of Justice No 7600 of 2011**  
**Club Class Concierge Plc – In Liquidation, In the High court of Justice No 7601 of 2011**  
**Club Class Corporation Plc – In Liquidation, In the High court of Justice No 7598 of 2011**  
**Club Class Holdings Limited – In Liquidation, In the High court of Justice No 7597 of 2011**  
**Club Class Plc – In Liquidation, In the High court of Justice No 7609 of 2011**  
**Club Class International Plc – In Liquidation, In the High court of Justice No 7599 of 2011**  
**Bridge View Consultants Limited – In Liquidation, In the High court of Justice No 7596 of 2011**  
**(together, the Companies)**

## **1 Introduction**

1.1 Following my appointment as joint liquidator of the above companies with Kevin J Hellard on 14 November 2012, in accordance with Part 18 of the Insolvency (England and Wales) Rules 2016 I now report on the progress of the liquidation for the year ended 13 November 2017 and attach:

- Appendix A, an account of our receipts and payments for the year ended 13 November 2017 and also for the whole liquidation to that date
- Appendix B, a statement of the remuneration charged by the joint liquidators in the period 14 November 2016 to 13 November 2017 and a statement of expenses incurred in the period
- Appendix C, an analysis of time costs as required by Statement of Insolvency Practice 9
- Appendix D, an extract from the Insolvency (England and Wales) Rules 2016 relating to creditors' rights to request additional information from the liquidator (rule 18.9)
- Appendix E, an extract from the Insolvency (England and Wales) Rules 2016 relating to creditors' rights to challenge the liquidator's remuneration or expenses if excessive (rule 18.34).

### **Chartered Accountants**

Grant Thornton UK LLP is a limited liability partnership registered in England and Wales; No. OC307742. Registered office: 30 Finsbury Square, London EC2A 1AG.

A list of members is available from our registered office. Grant Thornton UK LLP is authorised and regulated by the Financial Conduct Authority.

Grant Thornton UK LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. Services are delivered by the member firms. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions. A list of personnel permitted by Grant Thornton to accept appointments as insolvency practitioners and of their respective authorising bodies may be inspected at the above address. Please see grantthornton.co.uk for further details.

- 1.2 Please note that we are both authorised by the Insolvency Practitioners Association to act as insolvency practitioners. We are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

## **2 Statutory information**

- 2.1 The companies' statutory details are as follows:

Registered number - Club Class Concierge Limited	05932332
Registered number - Club Class Concierge Plc	23865
Registered number - Club Class Corporation Plc	31240
Registered number - Club Class Holdings Limited	31934
Registered number - Club Class Plc	28365
Registered number - Club Class International Plc	32363
Registered number - Bridge View Consultants Limited	06971280
Registered office for all companies	30 Finsbury Square, London, EC2P 2YU

## **3 Progress report**

- 3.1 As advised in previous reports, there are no assets identified as belonging to the Companies.
- 3.2 We are continuing to investigate a number of connected parties with a view to determining whether there are any routes that may lead to funds due to the Companies. Due to the sensitive nature of these investigations, I am unable to disclose further information in this report.
- 3.3 There are no preferential creditors in this matter.
- 3.4 I have received the following unsecured claims:

Club Class Concierge Limited	£102,246
Club Class Concierge Plc	£76,631
Club Class Corporation Plc	£0
Club Class Holdings Limited	£0
Club Class Plc	£27,547
Club Class International Plc	£149,132

Bridge View Consultants Limited      £20,828

- 3.5 Unfortunately, there are insufficient funds available for a distribution to be made to creditors.

#### **4 Joint liquidators' remuneration and expenses**

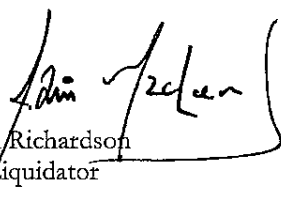
- 4.1 On 21 February 2014 the creditors resolved that we draw our remuneration by reference to our time costs. You will note from the SIP 9 table attached at Appendix C that our time costs to date across the Companies are £206,409 and from the receipts and payments account attached at Appendix A, that we have not drawn any fees. Time costs incurred in the period but not drawn as remuneration to date are disclosed in Appendix B.
- 4.2 Time is charged in units of 6 minutes. Background information regarding the fees of liquidators can be found at [https://www.r3.org.uk/media/documents/publications/professional/Guide\\_to\\_Liquidators\\_Fees\\_-\\_April\\_2017.pdf](https://www.r3.org.uk/media/documents/publications/professional/Guide_to_Liquidators_Fees_-_April_2017.pdf). Alternatively, I will supply this information by post on request free of charge.

The hourly charge out rates used in calculating time costs for the current and prior period are as follows:

	From 14 November 2012	From 1 October 2017
	£	£
Partner/Director	370 - 615	380 - 650
Manager	290 - 470	300 - 495
Other senior professional	195 - 305	200 - 325
Administrators	160 - 230	165 - 240
Assistants and support staff	160 - 175	150 - 180

- 5.1 In addition, we have incurred expenses as set out in Appendix B.

Yours faithfully  
for and on behalf of the Companies

  
for Ian Richardson  
Joint Liquidator

Enc

Club Class Concierge Limited - in liquidation  
 Summary of receipts and payments  
 from 14 November 2012 to 13 November 2017

Statement of Affairs Per OR £	From 14/11/2012 to 13/11/2016 £	From 14/11/2016 to 13/11/2017 £	Total £
<b>Receipts</b>			
Cash at Bank	253.64	0.00	253.64
	<b>253.64</b>	<b>0.00</b>	<b>253.64</b>
<b>Payments</b>			
O.R. Remuneration	1,070.00	0.00	1,070.00
ISA Account Fees	352.00	88.00	440.00
	<b>1,422.00</b>	<b>88.00</b>	<b>1,510.00</b>
<b>Net Receipts/(Payments)</b>	<b>(1,168.36)</b>	<b>(88.00)</b>	<b>(1,256.36)</b>
<b>Made up as follows</b>			
ISA	(1,168.36)	(88.00)	(1,256.36)
	<b>(1,168.36)</b>	<b>(88.00)</b>	<b>(1,256.36)</b>

Note:



Club Class Concierge Plc - in liquidation  
Summary of receipts and payments  
from 14 November 2012 to 13 November 2017

Statement of Affairs Per OR £	From 14/11/2012 to 13/11/2016 £	From 14/11/2016 to 13/11/2017 £	Total £
<b>Receipts</b>			
	0.00	0.00	0.00
<b>Payments</b>			
O.R. Remuneration	1,070.00	0.00	1,070.00
ISA Account Fees	352.00	88.00	440.00
	<b>1,422.00</b>	<b>88.00</b>	<b>1,510.00</b>
<b>Net Receipts/(Payments)</b>	<b>(1,422.00)</b>	<b>(88.00)</b>	<b>(1,510.00)</b>
<b>Made up as follows</b>			
ISA	(1,422.00)	(88.00)	(1,510.00)
	<b>(1,422.00)</b>	<b>(88.00)</b>	<b>(1,510.00)</b>

Note:

Club Class Corporation Plc - in liquidation  
Summary of receipts and payments  
from 14 November 2012 to 13 November 2017

	Statement of Affairs Per OR £	From 14/11/2012 to 13/11/2016 £	From 14/11/2016 to 13/11/2017 £	Total £
<b>Receipts</b>				
		0.00	0.00	0.00
<b>Payments</b>				
O.R. Remuneration	(1,070.00)	1,070.00	0.00	1,070.00
ISA Account Fees	(110.00)	352.00	88.00	440.00
Petitioners Costs	(2,000.00)	0.00	0.00	0.00
Specific Bond	(20.00)	0.00	0.00	0.00
Statutory Advertising	(300.00)	0.00	0.00	0.00
		1,422.00	88.00	1,510.00
<b>Net Receipts/(Payments)</b>		(1,422.00)	(88.00)	(1,510.00)
<b>Made up as follows</b>				
ISA		(1,422.00)	(88.00)	(1,510.00)
		(1,422.00)	(88.00)	(1,510.00)

Note:

Club Class Holdings Limited - in liquidation  
Summary of receipts and payments  
from 14 November 2012 to 13 November 2017

Statement of Affairs Per OR £	From 14/11/2012 to 13/11/2016 £	From 14/11/2016 to 13/11/2017 £	Total £
<b>Receipts</b>			
	0.00	0.00	0.00
<b>Payments</b>			
O.R. Remuneration	1,070.00	0.00	1,070.00
ISA Account Fees	352.00	88.00	440.00
	1,422.00	88.00	1,510.00
<b>Net Receipts/(Payments)</b>	(1,422.00)	(88.00)	(1,510.00)
<b>Made up as follows</b>			
ISA	(1,422.00)	(88.00)	(1,510.00)
	(1,422.00)	(88.00)	(1,510.00)

Note:

Club Class Plc - in liquidation  
 Summary of receipts and payments  
 from 14 November 2012 to 13 November 2017

Statement of Affairs Per OR £	From 14/11/2012 to 13/11/2016 £	From 14/11/2016 to 13/11/2017 £	Total £
<b>Receipts</b>			
	0.00	0.00	0.00
<b>Payments</b>			
O.R. Remuneration	1,070.00	0.00	1,070.00
ISA Account Fees	352.00	88.00	440.00
	1,422.00	88.00	1,510.00
<b>Net Receipts/(Payments)</b>	<b>(1,422.00)</b>	<b>(88.00)</b>	<b>(1,510.00)</b>
<b>Made up as follows</b>			
ISA	(1,422.00)	(88.00)	(1,510.00)
	<b>(1,422.00)</b>	<b>(88.00)</b>	<b>(1,510.00)</b>

Note:

Club Class International Plc - in liquidation  
 Summary of receipts and payments  
 from 14 November 2012 to 13 November 2017

Statement of Affairs Per OR £	From 14/11/2012 to 13/11/2016 £	From 14/11/2016 to 13/11/2017 £	Total £
<b>Receipts</b>			
	0.00	0.00	0.00
<b>Payments</b>			
O.R. Remuneration	1,070.00	0.00	1,070.00
ISA Account Fees	352.00	88.00	440.00
	1,422.00	88.00	1,510.00
<b>Net Receipts/(Payments)</b>	<b>(1,422.00)</b>	<b>(88.00)</b>	<b>(1,510.00)</b>
<b>Made up as follows</b>			
ISA	(1,422.00)	(88.00)	(1,510.00)
	<b>(1,422.00)</b>	<b>(88.00)</b>	<b>(1,510.00)</b>

Note:

Bridge View Consultants Limited - in liquidation  
 Summary of receipts and payments  
 from 14 November 2012 to 13 November 2017

	Statement of Affairs Per OR £	From 14/11/2012 to 13/11/2016 £	From 14/11/2016 to 13/11/2017 £	Total £
<b>Receipts</b>				
Cash at Bank	145.50	145.40	0.00	145.40
		<b>145.40</b>	<b>0.00</b>	<b>145.40</b>
<b>Payments</b>				
O.R. Remuneration		1,070.00	0.00	1,070.00
ISA Account Fees		352.00	88.00	440.00
		<b>1,422.00</b>	<b>88.00</b>	<b>1,510.00</b>
<b>Net Receipts/(Payments)</b>		<b>(1,276.60)</b>	<b>(88.00)</b>	<b>(1,364.60)</b>
<b>Made up as follows</b>				
ISA		(1,276.60)	(88.00)	(1,364.60)
		<b>(1,276.60)</b>	<b>(88.00)</b>	<b>(1,364.60)</b>

Note:

**B Remuneration charged and expenses incurred by the joint liquidators in the period**

**Club Class Concierge Limited - In Liquidation**

	Charged/ incurred in period 14/11/2016 to 13/11/2017	Cumulative charged/ incurred to 13/11/2017	Of which paid to 13/11/2017
	£	£	£
Joint liquidators' fees:	3,075.50	154,186.40	0.00
<b>Joint liquidators' expenses:</b>			
Courier	0.00	71.14	0.00
Agents – Iberinform Internacional searches in Spain	0.00	17.49	0.00
Interview costs	0.00	156.25	0.00
Bond - JLT	0.00	20.00	0.00
Land Registry	0.00	42.00	0.00
Printing	0.00	555.65	0.00
Consultancy costs	0.00	3,500.00	0.00
Statutory advertising - Courts Advertising	0.00	101.52	0.00

**Club Class Concierge Plc – In Liquidation**

	Charged/ incurred in period 14/11/2016 to 13/11/2017	Cumulative charged/ incurred to 13/11/2017	Of which paid to 13/11/2017
	£		£
Joint liquidators' fees	835.00	10,692.85	0.00
<b>Joint liquidators' expenses:</b>			
Bond - JLT	0.00	20.00	0.00
Land Registry	0.00	165.42	0.00
Statutory advertising - Courts Advertising	0.00	101.52	0.00

**Club Class Corporation Plc – In Liquidation**

	Charged/ incurred in period 14/11/2016 to 13/11/2017	Cumulative charged/ incurred to 13/11/2017	Of which paid to 13/11/2017
	£		£
Joint liquidators' fees	973.00	6,116.76	0.00
<b>Joint liquidators' expenses:</b>			
Bond - JLT	0.00	20.00	0.00
Land Registry	0.00	82.71	0.00



**Club Class Holdings Limited – In Liquidation**

	Charged/ incurred in period 14/11/2016 to 13/11/2017	Cumulative charged/ incurred to 13/11/2017	Of which paid to 13/11/2017
	£		£
Joint liquidators' fees	1,018.50	11,895.35	0.00
<b>Joint liquidators' expenses:</b>			
Bond - JLT	0.00	20.00	0.00
Land Registry	0.00	208.71	0.00
Postage	0.00	1,976.00	0.00
Statutory Advertising – Courts Advertising Ltd	0.00	101.52	0.00

**Club Class Plc – In Liquidation**

	Charged/ incurred in period 14/11/2016 to 13/11/2017	Cumulative charged/ incurred to 13/11/2017	Of which paid to 13/11/2017
	£		£
Joint liquidators' fees	986.50	11,738.35	0.00
<b>Joint liquidators' expenses:</b>			
Bond - JLT	0.00	20.00	0.00
Land Registry	0.00	165.42	0.00
Statutory Advertising – Courts Advertising Ltd	0.00	101.52	0.00

**Club Class International Plc – In Liquidation**

	Charged/ incurred in period 14/11/2016 to 13/11/2017	Cumulative charged/ incurred to 13/11/2017	Of which paid to 13/11/2017
	£		£
Joint liquidators' fees	1,011.00	5,188.85	0.00
<b>Joint liquidators' expenses:</b>			
Bond - JLT	0.00	20.00	0.00
Storage – Cintas	0.00	216.02	0.00
Land Registry	0.00	82.71	0.00
Statutory Advertising – Courts Advertising Ltd	0.00	101.52	0.00
Storage - Cintas	0.00	51.37	0.00

**Bridge View Consultants Limited – In Liquidation**

	Charged/ incurred in period 14/11/2016 to 13/11/2017	Cumulative charged/ incurred to 13/11/2017	Of which paid to 13/11/2017
	£		£
Joint liquidators' fees	1,104.00	6,590.60	0.00
<b>Joint liquidators' expenses:</b>			
Bond - JLT	0.00	20.00	0.00
Storage – Cintas	0.00	114.19	0.00

## Club Class Concierge Limited - in Liquidation - SIP 9 TIME COST ANALYSIS

Transaction period : 14/11/2012 to : 13/11/2017

[illegible]

# Club Class Concierge Plc - In Liquidation - SIP 9 TIME COST ANALYSIS

Transaction period : 14/11/2012 to : 13/11/2017

	Partner		Manager		Executive		Administrator		Total		
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Avg. Hrly Rate
Administration and Planning Creditors	1.50	779.00	1.50	480.00	.50	125.25	28.13	4,536.35	31.63	5,920.60	187.18
Investigations			1.80	675.00	.20	58.00	3.35	575.00	5.35	1,308.00	244.49
Realisation of Assets							16.25	2,600.00	16.25	2,600.00	160.00
Taxation			.90	430.50			1.10	175.00	1.10	175.00	159.09
							2.20	258.75	3.10	689.25	222.34
<b>Total</b>	<b>1.50</b>	<b>779.00</b>	<b>4.20</b>	<b>1,585.50</b>	<b>.70</b>	<b>183.25</b>	<b>51.03</b>	<b>8,145.10</b>	<b>57.43</b>	<b>10,692.85</b>	<b>186.19</b>

Club Class Corporation Plc - in Liquidation - SIP 9 TIME COST ANALYSIS

Transaction period : 14/11/2012 to : 13/11/2017

	Partner		Manager		Executive		Administrator		Total		
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Avg. Hrly Rate
Administration and Planning Creditors	1.05	609.25	2.60	841.00	.60	149.25	16.65	2,748.76	20.90	4,348.26	208.05
Investigations					.20	58.00	1.05	166.50	1.25	224.50	179.60
Realisation of Assets Taxation							4.70	752.00	4.70	752.00	160.00
							.10	15.00	.10	15.00	150.00
			.60	280.00	.10	27.00	3.75	470.00	4.45	777.00	174.61
Total	1.05	609.25	3.20	1,121.00	.90	234.25	26.25	4,152.26	31.40	6,116.76	194.80

# Club Class Holdings Limited - in Liquidation - SIP 9 TIME COST ANALYSIS

Transaction period : 14/11/2012 to : 13/11/2017

	Partner		Manager		Executive		Administrator		Total		
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Avg. Hrly Rate
Administration and Planning Creditors	.70	423.00	1.90	618.00	1.45	400.75	16.53	2,744.60	20.58	4,186.35	203.42
Investigations					.60	166.00	8.35	1,682.50	8.95	1,868.50	208.77
Realisation of Assets					.40	104.00	22.05	4,095.50	22.05	4,095.50	185.74
Taxation			.60	280.00	1.05	283.50	3.10	645.00	3.50	749.00	214.00
							3.60	432.50	5.25	996.00	189.71
<b>Total</b>	<b>.70</b>	<b>423.00</b>	<b>2.50</b>	<b>898.00</b>	<b>3.50</b>	<b>974.25</b>	<b>53.63</b>	<b>9,600.10</b>	<b>60.33</b>	<b>11,895.35</b>	<b>197.17</b>

## Club Class Plc - in Liquidation - SIP 9 TIME COST ANALYSIS

Transaction period: 14/11/2012 to: 13/11/2017

	Partner		Manager		Executive		Administrator		Total
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	
Administration and Planning	11.40	5,174.00	1.60	521.00	2.45	670.75	16.78	2,657.85	9,023.60
Creditors			.25	100.00	.20	58.00	1.95	310.50	468.50
Investigations							1.40	224.00	224.00
Realisation of Assets							.10	15.00	15.00
Taxation			1.05	502.75	2.50	675.00	6.65	829.50	2,007.25
Total	11.40	5,174.00	2.90	1,123.75	5.15	1,403.75	26.88	4,036.95	11,738.35
							46.33		253.36

## Club Class International Plc - in Liquidation - SIP 9 TIME COST ANALYSIS

Transaction period : 14/11/2012 to : 13/11/2017

[illegible]



# Bridge View Consultants Limited - in Liquidation - SIP 9 TIME COST ANALYSIS

Transaction period : 14/11/2012 to : 13/11/2017

	Partner		Manager		Executive		Administrator		Total	
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs £	Avg. Hrly Rate
Administration and Planning Creditors	.75	446.75	2.80	907.00	.67	124.55	16.33	2,603.80	20.55	4,082.10
Pensions			.20	66.00	.70	223.00	3.05	488.00	3.95	777.00
Realisation of Assets Taxation							.90	139.50	.90	139.50
							.10	15.00	.10	15.00
Total	.75	446.75	3.70	1,307.00	2.02	523.05	30.13	4,313.80	36.60	6,590.60

Administration & Planning Investigations Includes: case planning; statutory obligations (e.g statutory returns); maintenance of cash and estate records; general correspondence.

Realisation of Assets Taxation Includes: Investigation into Company's affairs and assets that may have been held prior to Liquidation

Taxation Includes: realisation of property; dealing with Solicitors and liaising with our agents.

Creditors Dealing with tax correspondence.

Includes: correspondence with unsecured creditors.

**D An extract from the Insolvency (England and Wales) Rules 2016 relating to creditors' rights to request additional information from the liquidator**

Rule 18.9

- (1) The following may make a written request to the office-holder for further information about remuneration (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report or account under rule 18.14 –
  - (a) a secured creditor;
  - (b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);
  - (c) members of the company in a members' voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
  - (d) any unsecured creditor with the permission of the court; or
  - (e) any member of the company in a members' voluntary winding up with the permission of the court.
- (2) A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report or account by the person, or by the last of them in the case of an application by more than one member or creditor.
- (3) The office holder must, within 14 days of receipt of such a request respond to the person or persons who requested the information by-
  - (a) providing all of the information requested;
  - (b) providing some of the information requested;
  - (c) declining to provide the information requested.
- (4) The office-holder may respond by providing only some of the information requested or decline to provide the information if-
  - (a) the time or cost of preparation of the information would be excessive; or
  - (b) disclosure of the information would be prejudicial to the conduct of the proceedings;
  - (c) disclosure of the information might reasonably be expected to lead to violence against any person; or
  - (d) the office-holder is subject to an obligation of confidentiality in relation to the information.
- (5) An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.
- (6) A creditor, and a member of the company in a members' voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of –
  - (a) the office holder giving reasons for not providing all of the information requested; or
  - (b) the expiry of the 14 days within which an office-holder must respond to the request.
- (7) The court may make such order as it thinks just on an application under paragraph (6).

**E An extract from the Insolvency (England and Wales) Rules 2016 to creditors' rights to challenge the liquidator's remuneration or expenses if excessive**

Rule 18.34

- (1) This rule applies to an application in an administration, a winding up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that-
  - (a) the remuneration charged by the office-holder is in all the circumstances excessive;
  - (b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
  - (c) the expenses incurred by the office-holder are in all the circumstances excessive.
- (2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable-
  - (a) a secured creditor;
  - (b) an unsecured creditor with either-
    - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
    - (ii) the permission of the court, or
  - (c) in a members' voluntary winding up-
    - (i) members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, or
    - (ii) a member of the company with the permission of the court.
- (3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3 or final report or account under rule 18.14 which first reports the charging of remuneration or the incurring of the expenses in question ("the relevant report").