

LIQ03

Notice of progress report in voluntary winding up



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number O C 3 6 7 6 4 9

Company name in full Call Response 24/7 LLP

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Gary

Surname Ruppig

3 Liquidator's address

Building name/number Prospect House

Street Rouen Road

Post town Norwich

County/Region

Postcode N R 1 1 R E

Country

4 Liquidator's name ①

Full forename(s) Andrew

Surname McTear

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number Prospect House

Street Rouen Road

Post town Norwich

County/Region

Postcode N R 1 1 R E

Country

② Other liquidator

Use this section to tell us about
another liquidator.

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6 Period of progress report

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7 Progress report


☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

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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	Kelly Goodman
Company name	McTear Williams & Wood Limited
Address	Prospect House
	Rouen Road
Post town	Norwich
County/Region	
Postcode	N R 1 1 R E
Country	
DX	
Telephone	01603 877540



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

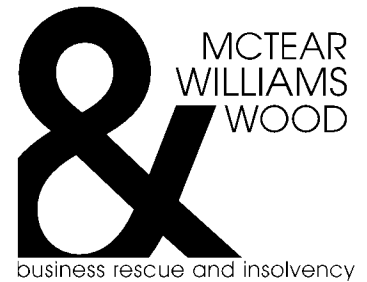
For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

Contact Kelly Goodman
Direct dial 01603 877546
Email kellygoodman@mw-w.com

Your ref
My ref call2418/514

**Prospect House
Rouen Road
Norwich
NR1 1RE
Office 01603 877540
Fax 01603 877549**



To all known creditors/members

27 September 2023

Dear Sirs

Call Response 24/7 LLP (in creditors' voluntary liquidation) ("the LLP")

I refer to my appointment as joint liquidator of the LLP on 19 August 2021. This is my second annual progress report to creditors and covers the work done during the 12 months to 18 August 2023. This report should be read in conjunction with my previous progress report.

1 Receipts and payments

Attached as Appendix 1 is a copy of my receipts and payments for the period 19 August 2022 to 18 August 2023 which are shown net of VAT.

2 Overview

As previously reported, I estimate that a dividend may be payable to preferential, secondary preferential and unsecured creditors after taking into account the estimated costs of realisations. This is reliant on the outcome of my investigations and realisations arising from claims identified. Therefore the timing and quantum of a dividend is uncertain.

3 Assets

3.1 Book debts

As previously reported, the LLP had outstanding book debts totalling £72,986 which the designated members estimated would realise £51,090 after allowing for bad and doubtful debts.

During the reporting period I received £13,857 in relation to the remaining debtors. A full review and reconciliation of debtors has been completed and all debts totalling £59,099 have now been collected in full. The difference of £13,887 from the Statement of Affairs

related to historic debts which had been received in the LLP's pre-liquidation bank account. No further realisations are expected.

3.2 *Cash at bank*

Following receipt of bank statements, I was able to reconcile monies which related to book debts. The £1,939 previously shown as cash at bank has been reallocated to book debts.

3.3 *Claims Against Connected Party Settlement*

As detailed in my previous report, my investigations into the LLP's affairs identified various potential claims. Whilst a number of claims are still being investigated as detailed below, one claim has been settled in full. This claim related to services provided by the LLP between 1 August 2021 to 18 August 2021 which were incorrectly invoiced by the purchaser of the business and assets for services.

Ellisons Solicitors LLP "(Ellisons)" were instructed to pursue the claim and a letter before claim was issued in March 2023 requesting repayment of sums due to the LLP of £13,736. Ellisons undertook negotiations with the purchaser and their solicitors. A full and final settlement of £8,497 was agreed and has duly been received in full.

3.4 *Other assets*

All other assets remain as previously reported.

4 **Creditors' claims**

4.1 *Preferential creditors*

The LLP employed twenty staff who have received payments from the Redundancy Payments Service for amounts owed to them in respect of their arrears of wages and holiday pay totalling £18,197. It is likely that a preferential dividend may be payable however the quantum is subject to the success of pursuing claims as detailed below.

4.2 *Secondary preferential creditors*

There were no secondary preferential creditors detailed on the Statement of Affairs however HM Revenue & Customs have submitted a claim for VAT and PAYE of £14,964. This claim has not yet been formally adjudicated and it is likely that a secondary preferential dividend may be payable however the quantum is subject to the success of pursuing claims as detailed below.

4.3 *Unsecured creditors*

The designated members' statement of affairs showed eight unsecured creditors with a book value of £129,788. Five claims totalling £164,318 have been received and these claims have yet to be formally adjudicated. A dividend to unsecured creditors may be payable however the quantum is subject to the success of pursuing claims as detailed below.

There are provisions of the insolvency legislation that require a liquidator to set aside a percentage of a LLP's assets for the benefit of the unsecured creditors in cases where the LLP gave a "floating charge" over its assets. This is known as the "prescribed part

of the net property" ("prescribed part"). If the charge is dated on or after 15 September 2003 the prescribed part is calculated as 50% of the first £10,000 of the net property and 20% of the remaining net property up to a maximum of £600,000 unless dated on or after 6 April 2020 in which case it is subject to a maximum of £800,000. As there are no charges registered over the assets of the LLP, the prescribed part provisions will not apply.

5 Investigation into the affairs of the LLP

As previously reported, my initial investigations into the LLP's affairs identified various transactions and potential claims and I have instructed Ellisons to assist with pursuing the claims. To date all claims aside from the claim mentioned in section 3.3 above have been disputed. Creditors will appreciate that such enquiries have to be dealt with a degree of sensitivity and it is inappropriate to make further disclosure at this time as to do so could prejudice future realisations.

6 Statutory matters

In accordance with Rule 18.3 of the Insolvency (England and Wales) Rules 2016 I confirm the following:

- LLP name: Call Response 24/7 LLP
- Registered office: Prospect House, Rouen Road, Norwich, NR1 1RE
- Registered number: OC367649
- Liquidator(s): Gary Ruppington and Andrew McTear
- Liquidator(s) address: Prospect House, Rouen Road, Norwich, NR1 1RE
- Liquidator(s) contact number: 01603 877540
- Date of appointment: 19 August 2021

7 Remuneration and expenses

7.1 Remuneration and expenses

My remuneration as joint liquidator was authorised by creditors on 26 May 2022 by a resolution by correspondence on a time cost basis as set out in my fee estimate of £138,092. That estimate acts as a cap and I cannot draw remuneration in excess of that without first seeking approval from creditors.

I was also authorised to draw remuneration on a percentage basis in respect of additional assets realised not detailed in the estimated to realise column on the designated members' statement of affairs based on 40% of any recoveries from investigation claims. I have realised £8,497 in relation to investigation claims, however I have yet to draw any remuneration on a percentage basis. In addition creditors resolved that I be permitted to recover category 2 expenses.

My total time costs from the date of my appointment to 18 August 2023 amount to £127,517 representing 477 hours of work at a blended rate of £268 per hour of which £23,345 representing 72 hours of work was done and charged (pursuant to Rule 1.2(4)

of the Insolvency (England and Wales) Rules 2016) in the period covered by this report at a blended rate of £323 per hour.

I have drawn remuneration of £63,584 to 18 August 2023 of which £24,624 was drawn in the period covered by this report.

Attached as Appendix 2 is a summary of my firm's time costs for the period covered by this report. Also attached as Appendix 3 is a summary of my firm's total time costs from the commencement of the liquidation to 18 August 2023. Also attached as Appendix 4 is a comparison of the actual time spent with my fee estimate.

I do not anticipate that my total time costs will exceed the fee estimate set out in my fee proposal dated 4 May 2022.

7.2 Future work and estimated remuneration

Future work still required is as follows:

Admin and planning – the future routine administrative work required to be carried out includes dealing with general correspondence and queries, case management and case progression reviews, compliance with regulatory requirements and dealing with closure matters. All of this work is required by statute or best practice.

Creditors – the future work required will include statutory reporting, general correspondence with creditors and shareholders, and if there are sufficient realisations agreeing creditors' claims and paying dividends if funds allow from recoveries following our investigations. Most of this work is required by statute and any dividends paid will be of financial benefit to creditors.

Investigations – the future work includes finalising our investigations into potential claims against connected parties, liaising with said connected parties and instructing solicitors to assist with the pursuit of any identified claims. Should recoveries be made, this work will be of benefit to creditors and it will enhance realisations for a potential dividend to be paid.

Realisation of assets – the future work includes attempting to recover the final outstanding book debts which will be of benefit to creditors.

The relevant creditors' guide to liquidators' fees in a liquidation which came into force in April 2021 and a copy of our trade body R3s 'Insolvency fees and the costs of regulation' guide together with this firm's charging and expenses recovery policy can be found on our website www.mw-w.com by clicking on information hub and then fees and costs or copies can be requested from this office. Our current charge out rates are Designated Member £510, associate Designated Member/licensed insolvency practitioner £490, associate £470, senior manager/manager £370-£410, assistant manager/senior professional £280-£350, administrator £230, assistant £180, assistant administrator £165 and trainee £85. Our charge out rates are reviewed annually and since 1 January 2003 have increased as detailed in our policy document.

7.3 Liquidation expenses

Details of the liquidation expenses incurred in the period of this report are attached as Appendix 6.

7.4 Further information

Within 21 days from receipt of this report creditors may request further information about the remuneration and expenses set out in the report. The request must be made in writing and made either by a secured creditor or an unsecured creditor or creditors that total at least 5% in value of unsecured creditors or the permission of the Court. Other than in specific circumstances, which if applicable we would explain, we will provide this within 14 days.

In addition within 8 weeks of receipt of the report creditors may apply to Court to challenge the amount and/or basis of the liquidator's fees and the amount of any proposed expenses or expenses already incurred. The application may be made by a secured creditor, or by unsecured creditor(s) that total at least 10% in value of the creditors or with the permission of the Court.

I am required to inform you that I am bound by the Insolvency Code of Ethics and further information on this, complaints procedures, our data protection/privacy statement, provision of services regulations and other statutory regulatory information can also be found on our website by clicking on information hub and then key information for creditors.

8 Closure

The following matters are outstanding:

- Ongoing investigations and pursuit of related claims
- Adjudicate creditor claims should funds allow from future asset realisations

If you require any further information please do not hesitate to contact Kelly Goodman at the above address.

Yours faithfully

A handwritten signature in black ink, appearing to be 'Gary Ruppington', written over a horizontal line.

Gary Ruppington
Joint Liquidator

Enclosures

Call Response 24/7 LLP
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 19/08/2022 To 18/08/2023 £	From 19/08/2021 To 18/08/2023 £
	ASSET REALISATIONS		
51,090.42	Book Debts	13,857.02	59,098.81
1,691.72	Cash at Bank	(1,939.65)	NIL
	Claim Against Connected Party Settle	8,497.00	8,497.00
Uncertain	Debt from Mears Ltd	NIL	NIL
3,000.00	Furniture & Equipment	NIL	3,000.00
47,000.00	Goodwill & Contracts	NIL	20,000.00
		<u>20,414.37</u>	<u>90,595.81</u>
	COST OF REALISATIONS		
	Agents/Valuers Fees (1)	NIL	3,800.00
	Appointment takers fees	24,624.00	63,584.00
	Bank Charges	100.35	100.35
	Bordereau	NIL	135.00
	Courier costs	NIL	165.96
	Legal Fees (1)	NIL	6,150.00
	Photocopying	NIL	28.50
	Pre appointment fees approved	NIL	5,000.00
	Re-Direction of Mail	NIL	216.00
	Searches and court fees	NIL	6.00
	Stationery & Postage	NIL	69.95
	Statutory Advertising	NIL	180.00
		<u>(24,724.35)</u>	<u>(79,435.76)</u>
	PREFERENTIAL CREDITORS		
(24,565.46)	Pref cred - E'ees wages/hol pay	NIL	NIL
		NIL	NIL
	UNSECURED CREDITORS		
(92,000.00)	Unsecured cred - Designated member	NIL	NIL
(44,493.66)	Unsecured cred - Employees	NIL	NIL
(39,698.00)	Unsecured cred - Intercompany loans	NIL	NIL
(90,090.17)	Unsecured cred - Trade and expense	NIL	NIL
		NIL	NIL
(188,065.15)		(4,309.98)	11,160.05
	REPRESENTED BY		
	Estate bank a/c - non interest bearing		3,840.00
	Vat Control Account		7,320.05
			<u>11,160.05</u>

Time Entry - Detailed SIP9 Time & Cost Summary

CALL2418 - Call Response 24/7 LLP
From: 19/08/2022 To: 18/08/2023

Classification of Work Function	Directors	Associates & Managers	Assistant Mgrs & Snr professionals	Case Administrators	Assistants & Trainees	Total Hours	Time Cost (£)	Average Hourly Rate (£)
103 : Post appointment bank account	0.00	2.60	2.50	0.80	3.40	9.30	2,463.50	264.89
109 : Standard pre appointment work	0.00	0.10	0.00	0.00	0.00	0.10	38.00	380.00
113 : Appointment formalities	0.00	0.00	0.30	0.00	0.00	0.30	96.00	320.00
114 : Checklists & IPS diary	0.00	0.20	0.60	0.30	0.20	1.30	381.00	293.08
115 : Case strategy & reviews	0.00	0.30	1.20	1.50	0.10	3.10	894.50	288.55
117 : Case progression meetings	0.00	1.80	1.20	0.00	0.00	3.00	1,187.00	395.67
118 : Fees & billing	0.10	0.80	1.80	0.20	0.90	3.80	1,189.50	313.03
Admin & Planning	0.10	5.80	7.60	2.80	4.60	20.90	6,249.50	299.02
506 : Unsecured - general correspondence	0.00	0.10	0.10	0.00	0.00	0.20	82.00	410.00
514 : Reporting to creditors	0.00	0.90	2.70	0.00	0.30	3.90	1,276.50	327.31
515 : VAT / Tax	0.00	0.10	0.00	0.00	0.00	0.10	47.00	470.00
Creditors	0.00	1.10	2.80	0.00	0.30	4.20	1,405.50	334.64
202 : SIP2 / CDDA	0.00	0.10	0.50	0.00	0.00	0.60	213.00	355.00
205 : Investigating potential claims	0.00	3.20	19.40	2.00	0.00	24.60	8,430.00	342.68
Investigations	0.00	3.30	19.90	2.00	0.00	25.20	8,643.00	342.98
301 : Debtors	0.00	2.50	5.50	0.00	1.50	9.50	3,186.50	335.42
305 : Business sale	0.00	0.10	0.00	0.00	0.00	0.10	49.00	490.00
308 : Property	0.00	0.10	0.00	0.00	0.00	0.10	47.00	470.00
310 : Civil recovery action & litigation	0.00	4.10	0.10	0.00	0.00	4.20	2,041.00	485.95
311 : Pre appointment bank account	0.00	0.10	0.10	0.00	0.20	0.20	79.00	395.00
320 : VAT / Tax	0.00	1.30	1.70	0.00	4.90	7.90	1,644.50	208.16
Realisation of Assets	0.00	8.20	7.40	0.00	6.40	22.00	7,047.00	320.32
Total Hours	0.10	18.40	37.70	4.80	11.30	72.30	23,345.00	322.89
Total Fees Claimed							68,960.00	

Time Entry - Detailed SIP9 Time & Cost Summary

CALL2418 - Call Response 24/7 LLP
From: 19/08/2021 To: 18/08/2023

Classification of Work Function	Directors	Associates & Managers	Assistant Mgrs & Snr professionals	Case Administrators	Assistants & Trainees	Total Hours	Time Cost (£)	Average Hourly Rate (£)
103 : Post appointment bank account	0.00	7.50	10.10	1.60	16.10	35.30	8,319.50	235.68
109 : Standard pre appointment work	0.00	0.40	0.00	0.00	0.40	0.40	161.00	402.50
113 : Appointment formalities	0.00	3.40	5.50	0.00	15.50	24.40	5,244.50	214.94
114 : Checklists & IPS diary	0.00	1.20	4.00	0.30	8.40	13.90	2,943.00	211.73
115 : Case strategy & reviews	0.00	6.20	11.30	1.50	2.00	21.00	6,241.00	297.19
117 : Case progression meetings	0.00	7.10	2.40	0.10	0.00	9.60	3,622.00	377.29
118 : Fees & billing	0.50	2.50	4.00	0.90	10.00	17.90	3,898.00	217.77
120 : Bonding and pre appt insurance	0.00	0.50	1.10	0.20	2.40	4.20	850.00	202.38
Admin & Planning	0.50	28.80	38.40	4.60	54.40	126.70	31,279.00	246.87
506 : Unsecured - general correspondence	0.00	2.00	3.90	0.00	3.00	8.90	2,426.50	272.64
508 : Employees & RPS	0.00	5.80	0.80	0.10	20.50	27.20	5,327.50	195.86
509 : Landlords	0.00	0.30	0.00	0.00	0.00	0.30	123.00	410.00
513 : Pension	0.00	2.00	0.40	0.00	11.90	14.30	2,568.50	179.62
514 : Reporting to creditors	0.00	4.00	12.50	0.00	15.00	31.50	7,404.00	235.05
515 : VAT / Tax	0.00	1.20	0.00	0.00	0.00	1.20	510.00	425.00
Creditors	0.00	15.30	17.60	0.10	50.40	83.40	18,359.50	220.14
202 : SIP2 / CDDA	0.00	5.00	30.30	0.00	15.40	50.70	13,343.00	263.18
204 : Books and records	0.00	0.60	3.40	0.00	6.60	10.60	2,143.50	202.22
205 : Investigating potential claims	0.00	11.30	70.00	2.00	10.00	93.30	29,388.00	314.98
Investigations	0.00	16.90	103.70	2.00	32.00	154.60	44,874.50	290.26
301 : Debtors	0.00	11.20	20.30	0.00	3.80	35.30	11,807.00	334.48
305 : Business sale	0.00	2.80	8.50	0.00	4.00	15.30	4,201.00	274.58
306 : Insurance	0.00	0.60	0.00	0.00	0.40	1.00	304.00	304.00
307 : Chattel	0.00	0.40	0.70	0.00	3.00	4.10	784.00	191.22
308 : Property	0.00	6.80	1.50	0.20	6.00	14.50	4,087.00	281.86
310 : Civil recovery action & litigation	0.00	4.50	0.10	0.00	0.00	4.60	2,229.00	484.57
311 : Pre appointment bank account	0.00	6.30	7.10	0.00	8.60	22.00	6,108.00	277.64
320 : VAT / Tax	0.00	2.80	4.60	0.00	7.60	15.00	3,484.00	232.27
Realisation of Assets	0.00	35.40	42.80	0.20	33.40	111.80	33,004.00	295.21
Total Hours	0.50	96.40	202.50	6.90	170.20	476.50	127,517.00	267.61
Total Fees Claimed							68,960.00	

Time Entry - SIP9 Time & Cost Summary

Category 2 Disbursements

CALL2418 - Call Response 24/7 LLP
From: 19/08/2021 To: 18/08/2023

Other amounts paid or payable to the office holders firm or to party in which the office holder or his firm or any associate has an interest.

Transaction Date	Type and Purpose	Amount
20/08/2021	Photocopying	10.50
Total		10.50

Appendix 4

Call Response 24/7 LLP (in creditors' voluntary liquidation)

Comparison of actual time spent to the anniversary with the fee estimate

Insolvency practitioner fee estimate	Note	Estimated hours	Estimated average rate £	Estimated cost £	Actual hours	Actual average rate £	Actual cost £
Admin and planning	1	131	248	30,587	127	247	31,279
Creditors	2	97	292	22,724	83	220	18,360
Investigations	3	123	408	56,050	154	290	44,875
Realisations of assets	4	98	334	28,732	112	295	33,004
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		449	307	138,092	476	263	127,518
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

1 Admin & planning

This encompasses work required by statute and necessary for case progression.

The costs are in line with my estimate.

A schedule of routine work typically undertaken is attached as Appendix 5. In the period covered by the report I have dealt with the ticked items.

2 Creditors

This includes statutory reporting, corresponding with creditors and shareholders, agreeing creditors' claims, declaring and paying dividends, creating and updating the list of creditors, responding to enquiries from creditors and shareholders, reviewing completed creditor claim forms, formally admitting and maintaining claim records.

The costs are in line with my estimate.

A schedule of routine work typically undertaken is attached as Appendix 5. In the period covered by the report I have dealt with the ticked items.

3 Investigations

As previously reported I have completed my statutory obligation to investigate the conduct of the directors and filed my report with the Department for Business Energy & Industrial Strategy. Non-statutory work required includes reviewing the LLP's accounting records to identify any potential assets and claims to be pursued for the benefit of creditors.

The costs are in line with my estimate.

A schedule of routine work typically undertaken is attached as Appendix 5. In the period covered by the report I have dealt with the ticked items.

4 Realisation of assets

To discharge my duty to realise the assets of the LLP this includes identifying, securing, insuring and realising assets, instructing and liaising with agents, reviewing, collecting outstanding debtors and pursuing any antecedent transactions claims identified.

The costs have exceeded my fee estimate. This is due to book debts being difficult to recover, requiring additional letters as well as responding to debtors' disputes and queries and locating supporting documents from books and records.

A schedule of routine work typically undertaken is attached as Appendix 5. In the period covered by the report I have dealt with the ticked items.

Routine work undertaken

Time spent on casework is recorded in 6 minute units under the following categories:

Admin and planning

Statutory and compliance

Carried out in
period of report

- Collating initial information to enable us to carry out our statutory duties including creditor information, details of assets and other information. ☒
- Providing initial statutory notifications of our appointment to the Registrar of Companies, clients, creditors, other stakeholders and advertising our appointment. ☐
- Submitting initial notifications to HM Revenue & Customs. ☐
- Ensuring compliance with statutory obligations arising from the Insolvency Act 1986 within the relevant timescales. ☐
- Arranging for the redirection of the LLP's mail. ☐
- Completing closing formalities. ☐

Post appointment bank account

- Setting up estate bank account. ☐
- Preparing and processing vouchers for the payment of post appointment invoices. ☒
- Creating remittances and sending payments to settle post appointment invoices. ☒
- Reconciling post appointment bank accounts. ☒

Checklists & IPS diary

- Use of multiple checklists and standard and modified diaries on our case management software. ☒

Case progression meetings

- Formulating, monitoring and reviewing case strategy and meetings with internal and external parties to agree the same. ☒
- Briefing staff on the case strategy and matters in relation to various work streams. ☒
- Regular reviews of progress and case management including team update meetings and calls. ☒
- Reviews, routine correspondence and other work. ☒
- Allocating and managing staff/case resourcing and reviews. ☒
- Documenting strategy decisions. ☒

Fees & Billing

- Preparation of our fee and expenses estimate. ☒
- Seeking a decision from creditors to fix the basis of remuneration. ☐

- Reviewing time costs data and producing analysis of time incurred which is compliant with Statement of Insolvency Practice 9. ✓

Bonding

- Arranging bonding and, if necessary, reviewing the adequacy of the bond on a quarterly basis. ✓

Note: Insolvency practitioners when appointed to act must have in place a bond which contains provisions whereby a surety or cautioner undertakes to be jointly or severally liable for losses in relation to the insolvent.

Creditors

Shareholders

- Providing notification of appointment and reports to shareholders. ┐
- Responding to enquiries from shareholders. ┐

Secured

- Issuing our initial letter to secured creditors to obtain information and copy charges. ┐
- Considering background to charge and which assets are covered. ┐
- Calculation of the prescribed part and estimated outcomes. ┐
- Agreeing secured creditors claims including checking the validity of security ┐
- Reporting on progress of liquidation. ┐

Preferential – adjudicate, declare & pay

- Agreeing preferential creditors' claims ┐
- Issuing notice of intended dividend, declaring dividend and making payment. ┐
- Accounting to HM Revenue & Customs for tax. ┐

Unsecured – general correspondence

- Seeking to pass resolutions by correspondence and convening and preparing for meetings of creditors if requested. ┐
- Creating and updating the list of unsecured creditors. ✓
- Responding to enquiries from creditors regarding submission of their claims, prospects and paperwork required ✓
- Reviewing completed forms submitted by creditors, recording claim amounts and maintaining claim records. ✓

Committee

- Forming a creditors' committee, reporting and liaising as necessary ┐

Employees & RPS

- Dealing with queries from employees regarding various matters relating to their employment if applicable. ┐
- Issuing claim information to employees and assisting employees to complete online applications. ┐
- Correspondence with employees to establish pay during notice period. ┐

- Dealing with statutory employment related matters including obtaining information from LLP records, statutory notices to employees and making statutory submissions to the relevant government departments if applicable. ┐
- Reviewing employment contracts. ┐
- Liaising with Job Centre Plus, union representatives and payroll providers. ┐
- Administering the LLP's payroll including associated taxation and other deductions and preparing PAYE and NIC returns where applicable. ┐
- Preparing payroll payments for retained staff, dealing with salary related queries and confirming payments with the employee's banks. ┐
- Communicating and corresponding with HM Revenue & Customs. ┐
- Dealing with issues arising from employee redundancies including statutory notifications and liaising with the Redundancy Payments Service if applicable. ┐
- Agreeing employees claims to claims paid by Redundancy Payments Service. ┐
- Managing claims from employees if applicable. ┐
- Processing and agreeing Redundancy Payments Service claims. ┐

Landlords

- Dealing with landlord's claims for arrears of rent, loss of future rent and dilapidations. ┐

Unsecured – adjudicate & pay

- Requesting additional information from creditors in support of their proofs of debt in order to adjudicate on their claims. ┐
- Agreeing/rejecting secured/preferential/client/unsecured claims. ┐
- Corresponding with rejected claims. ┐
- Dealing with disputed claims which would materially affect the dividend to other creditors. ┐
- Issuing a notice of intended dividend and placing an appropriate gazette notice. ┐
- Calculating, declaring and paying a dividend to creditors. ┐

Pension

- Requesting information from pension LLP and establishing if any claims. ┐
- Collating information and reviewing the LLP's pension schemes where applicable. ┐
- Ensuring compliance with our duties to issue statutory notices. ┐
- Calculating employee pension contributions and review of pre-appointment unpaid contributions if applicable. ┐
- Communicating with employees' representatives concerning the effect of the insolvency on pensions ┐

Reporting to creditors

- Preparing statutory receipts and payment accounts. ✓
- Preparing progress reports to members and creditors and filing with Court/Registrar as appropriate. ✓

Investigations

SIP 2/ CDDA

- Reviewing pre appointment transactions. ✓
- Reporting on the Designated Member's conduct to the Insolvency Service. ✓
- Reviewing the questionnaires submitted by the Designated Members of the LLP. ✓

Books & records

- Locating relevant LLP books and records, arranging for their collection, listing records and dealing with ongoing storage. ✓
- Collating information from the LLP's records regarding assets and /or investigations. ✓

Investigating potential claims

- Identifying possible causes of action which could lead to a return to creditors. ✓
- Conducting an initial investigation with a view to identifying potential asset recoveries by seeking and obtaining information from relevant third parties such as banks, accountants, solicitors etc. ✓
- Considering and discussing merits of potential claims with solicitors. ✓
- Identifying heads of claims. ✓
- Interrogating the books and records to provide evidence, meetings with the Designated Members over a number of months to negotiate a settlement of the claims. ✓
- Instructing solicitors to advise on the merits of the claim and if appropriate to commence action on the claim. ✓
- Preparing documents of solicitors and editing draft witness statements and reviewing other documents. ✓

Realisation of assets

Debtors

- Reviewing outstanding debtors and agreeing debt collection strategy. ✓
- Considering the debtor recoveries position reached and appropriateness of debt collection strategy. ✓
- Liaising with LLP credit control staff. ✓
- Communicating with debtors. ✓
- Reconciling the sales ledger control account. ✓
- Locating and copying invoices. ✓
- Researching queries identified by debtors and agreeing to credit notes and/or disputing the queries. ✓
- Seeking legal advice in relation to book debt collections if applicable. ✓
- Considering merits of taking legal action and pursuing as appropriate, considering or providing further evidence as required. ✓

▪ Reviewing the inter-LLP debtor position between the LLP and other group companies if applicable.	✓
▪ Identifying and realising debts that are not trade debts or Designated Member loan accounts, if shown on the statement of affairs.	┐
Business sale	
▪ Planning the strategy for the sale of the business and assets including instruction and liaison with professional advisers.	┐
▪ Collating relevant information and drafting information memorandum in relation to the sale of the LLP's business and assets and advertising the business for sale if applicable.	┐
▪ Identifying interested parties by reference to information provided by the Designated Members, our own contacts and research of interested buyers.	┐
▪ Sending out memorandums to interested parties and collating return of confidentiality letters.	┐
▪ Chasing up interest and sending additional information.	┐
▪ Dealing with queries from interested parties and managing the information flow to potential purchasers if applicable.	┐
▪ Managing site visits with interested parties, fielding due diligence queries and maintaining a record of interested parties if applicable.	┐
▪ Consideration of offers.	┐
▪ Carrying out sale negotiations with interested parties if applicable.	┐
▪ Instructing solicitors to draft sale and purchase agreement.	┐
▪ Issuing press releases and posting information on our website/IP-bid as appropriate.	┐
▪ Addressing potential ROT claims arising and other contract specific matters in the sale and purchase agreement.	┐
▪ Agreeing and signing documents, monitoring the terms of sale and collecting the consideration.	┐
Insurance	
▪ Arranging ongoing insurance for the LLP's business and assets.	┐
▪ Liaising with post appointment insurance brokers to provide information, assess risks and ensure appropriate cover in place.	┐
▪ Reviewing whether any insurance premiums due.	┐
▪ Assessing the level of insurance premiums.	┐
Chattel	
▪ Liaising with agents regarding the sale of assets.	┐
▪ Dealing with any third party claims.	┐
Property	
▪ Reviewing the LLP's leasehold properties including review of leases if applicable.	┐
▪ Communicating with landlords regarding rent, property occupation and other issues if applicable.	┐
▪ Performing land registry searches if applicable.	┐

- Securing, insuring and making ready for sale. ┐
- Instructing agents to market, reviewing marketing materials and considering the most appropriate method of sale. ┐
- Instructing solicitors. ┐
- Liaising with secured creditors. ┐
- Dealing with tenants and utility companies. ┐
- Considering offers and negotiating heads of terms for sale. ┐
- Consider, review and amend sale contracts. ┐
- Dealing with rating authorities, planning issues and environmental issues. ┐
- Reviewing completion statement, paying fees and costs of solicitors and agents and secured creditors' claims. ┐

ROT claims

- Receiving and responding to claims from creditors that claim to have retained title to goods supplied. ┐
- Establishing terms of business and assets on site. ┐

Pre appointment bank account

- Liaising with the bank regarding transfer of funds and the closure of pre appointment bank accounts. ┐
- Dealing with the LLP's pre appointment account. ┐

Designated Members' loan account

- Identifying from the LLP's books and records. ┐
- Interrogating LLP's books and records to substantiate the claims in the accounts. ┐
- Interviewing the Designated Members and considering investigating and responding to possible defences put forward. ┐
- Meetings with the Designated Members to negotiate settlement of the debt. ┐
- Instructing solicitors and editing witness statements for Court. ┐
- Collecting monies owed by Designated Members ┐

Assets not on statement of affairs

- Dealing with assets identified following appointment which were not detailed on the statement of affairs. ┐✓

VAT & tax

- Gathering initial information from the LLP's records in relation to taxation. ┐
- Corresponding with the LLP's former accountants, HM Revenue & Customs and Designated Members to understand and obtain copies of the previous tax returns and accounts. ┐
- Calculating and claiming VAT bad debt relief. ┐

- Calculating and claiming corporation tax terminal loss relief. ┐
- Reviewing the LLP's pre-appointment corporation tax and VAT position. ┐✓
- Analysing and considering the tax effects of various sale options, tax planning for efficient use of tax assets and to maximise realisations. ┐
- Analysing VAT related transactions. ┐
- Dealing with post appointment tax returns and compliance. ┐✓
- Prepare or instruct accountants to prepare tax returns to reclaim tax. ┐

Trading

Strategy and management

- Monitoring and controlling the day to day trading of the business. ┐
- Preparing cash flow statements to monitor the cash position. ┐
- Securing petty cash on site and monitoring spend. ┐
- Dealing with issues in relation to stock and other assets required for trading. ┐
- Monitoring stock and stock reconciliations. ┐
- Monitoring ongoing trading including attending site. ┐
- Attending to supplier and customer queries and correspondence. ┐
- Dealing with hauliers to ensure ongoing services. ┐
- Ensuring ongoing provision of emergency and other essential services to site. ┐
- Ongoing health and safety compliance. ┐
- Dealing with landlord and property issues. ┐
- General management and supervision of trading carried out by our staff based on site. ┐
- Compliance with legal and licensing obligations and ongoing monitoring. ┐
- To do all such other things as may be necessary or expedient for the management of the affairs, business and property of the LLP. ┐

Employees

- Liaising with staff and trade unions. ┐
- Setting up a new RTI registration for the business with HMRC and submitting relevant information in respect of wages and salaries paid. ┐

Utilities/purchases

- Attending to supplier and customer queries and correspondence. ┐
- Raising, approving and monitoring purchase orders and setting up control systems for trading. ┐

- Negotiating and making direct contact with various suppliers as necessary to provide additional information and undertakings, including agreeing terms and conditions in order to ensure continued support.



Sales/contracts

- Communicating and negotiating with customers regarding ongoing supplies including agreeing terms and conditions.



Call Response 24/7 LLP (in creditors' voluntary liquidation)

Liquidation expenses

The major areas of expenditure incurred in the period of this report and the reasons why these were incurred were:

- Ellisons were instructed on a conditional fee agreement to assist me with pursuing various claims against connected parties. Following settlement of one claim they have incurred fees of £3,200 plus VAT however they were not paid during the period.

Detailed below is a comparison schedule of my estimated expenses as shown in my fee and expenses estimate dated 4 May 2022 and total expenses incurred from the commencement of the liquidation to 18 August 2023.

I anticipate that the further work required as detailed in the report will incur additional expenses of £5,000 in relation to the fees of Ellisons for pursuit of the identified claims which will exceed the total expenses estimated in my fee proposal.

Schedule of expenses incurred

Nature of expense	Details	Estimated expenses	Expenses brought forward	Expenses incurred in period	Total expenses incurred	Expenses paid in period	Expenses carried forward
		£	£	£	£	£	£
Professional fees							
Legal fees	Barker Gotelee	9,150.00	0.00	0.00	6,150.00	0.00	0.00
Legal fees	Ellisons	0.00	0.00	3,200.00	3,200.00	0.00	3,200.00
Agents fees	Realise Solutions	3,800.00	0.00	0.00	3,800.00	0.00	0.00
		12,950.00	0.00	3,200.00	13,150.00	0.00	3,200.00
Sundry expenses							
Postage	McTear Williams & Wood Limited	70.00	0.00	0.00	69.95	0.00	0.00
Statutory advertising	McTear Williams & Wood Limited	180.00	0.00	0.00	180.00	0.00	0.00
Bordereau insurance	McTear Williams & Wood Limited	135.00	0.00	0.00	135.00	0.00	0.00
LLP searches:	Land Registry	6.00	0.00	0.00	6.00	0.00	0.00
Mail redirection	Royal Mail	216.00	0.00	0.00	216.00	0.00	0.00
Courier costs	Royal Mail	166.00	0.00	0.00	165.96	0.00	0.00
Bank charges	McTear Williams & Wood Limited	0.00	0.00	100.35	100.35	100.35	0.00
		773.00	0.00	100.35	873.26	100.35	0.00
Category 2 expenses							
Photocopying	McTear Williams & Wood Limited	29.00	0.00	0.00	28.50	0.00	0.00
		29.00	0.00	0.00	28.50	0.00	0.00
		13,751.00	0.00	3300.35	14,051.76	100.35	3,200.00