

In accordance with
Rule 6.28 of the
Insolvency (England &
Wales) Rules 2016 and
Section 106(3) of the
Insolvency Act 1986.

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

SATURDAY



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27/01/2018

#178

COMPANIES HOUSE

1 Company details

Company number 03195723

Company name in full EAST LANCASHIRE INTO EMPLOYMENT CO.
LIMITED

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) CHARLES MACMILLAN

Surname

3 Liquidator's address

Building name/number ST GEORGE'S HOUSE

Street 215-219 CHESTER ROAD

Post town MANCHESTER

County/Region

Postcode M15 4JE

Country

4 Liquidator's name ①

Full forename(s)

Surname

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

Postcode


Country

② Other liquidator

Use this section to tell us about
another liquidator.

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6	Liquidator's release	
	<input type="checkbox"/> Tick if one or more creditors objected to liquidator's release.	
	:	
7	Final account	
	<input checked="" type="checkbox"/> I attach a copy of the final account.	
8	Sign and date	
Liquidator's signature	<div>Signature</div> <div>X  X</div>	
Signature date	<div><div>^d2^d6</div><div>^m0^m1</div><div>^y2^y0^y1^y8</div></div>	

FINAL ACCOUNT

**EAST LANCASHIRE INTO EMPLOYMENT CO. LIMITED- IN CREDITORS' VOLUNTARY
LIQUIDATION**

Charles MacMillan

Beever and Struthers

St George's House

215-219 Chester Road

Manchester

M15 4JE

FINAL ACCOUNT OF EAST LANCASHIRE INTO EMPLOYMENT CO. LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

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FINAL ACCOUNT OF EAST LANCASHIRE INTO EMPLOYMENT CO. LIMITED - IN CREDITORS'
VOLUNTARY LIQUIDATION

EXECUTIVE SUMMARY

A summary of key information in this report is detailed below.

Assets

Asset	Estimated to Realise per Statement of Affairs	Total Realisations to date
Cash at Bank	£2,800.00	£2,155.02

Expenses

Expense	Total expense incurred	Total Expense paid
Liquidator's fees	£17,630.54	£1,795.85

Dividend prospects

Creditor class	Distribution / dividend paid during the Liquidation
Preferential creditors	nil
Unsecured creditors	nil

Closure

There are no further matters in the liquidation to be progressed and the Liquidation may now be concluded.

ADMINISTRATION AND PLANNING

Statutory information

Statutory information may be found at Appendix I.

The Liquidator is required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit in enhancing realisations for the insolvent estate, they assist in the efficient and compliant progressing of the administration of the case, which ensures that work is carried out to high professional standards. A detailed list of these tasks may be found in Appendix III.

Reporting

The Liquidator has met his statutory and regulatory duties to report to creditors, as listed below. In consideration of the need for transparency and engagement with creditors, care has been taken to ensure that reports and other communications with creditors have provided useful details of the strategies pursued and the outcomes anticipated.

During the Review Period, the following key documents have been issued:

- This final account

Other administration tasks

During the Review Period, the following material tasks in this category were carried out:

- Case reviews etc.
- Maintenance of statutory and case progression task lists/diaries

ENQUIRES AND INVESTIGATIONS

At the outset of the Liquidation, the Liquidator carried out an initial review of the Company's affairs in the period prior to appointment. This included seeking information and explanations from the directors and senior employees by means of questionnaires; making enquiries of the Company's accountants; reviewing information received from creditors; and collecting and examining the Company's bank statements, accounts and other records.

The information collected from this process enabled the Liquidator to meet their statutory duty to submit a confidential report on the conduct of the directors (past and present) to the Insolvency Service.

Although this work did not generate any financial benefit to creditors, it was necessary to meet the statutory duties as well as conduct appropriate enquiries and investigations into potential rights of actions to enhance realisations.

REALISATION OF ASSETS

Detailed below is key information about asset realisation and strategy, however, more details about the work undertaken may be found at Appendix III. The Liquidator formulated and worked through a realisation strategy that sought to maximise realisations net of costs. The financial benefit of those efforts is described further below.

Cash at Bank

At the commencement of the Liquidation the Company had cash at HSBC of approximately £2,700. A total of £2,155.02 was received by the Liquidator. The difference relates to a number of debits made to the account. As referred to in my last report, a claim was made that some funds were held on trust for a specific training course. No evidence of this was found.

CREDITORS

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, the Liquidator has had to carry out key tasks which are detailed in the list at Appendix III. The following sections explain the outcome to creditors and the distributions paid.

Secured creditors

The Company has not granted any charges over its assets.

Preferential creditors

Employee claims

The statement of affairs anticipated preferential creditor claims of £540.00. All employee claims have been processed by the Redundancy Payments Service ('RPS') and a preferential claim of £1,642.88 relating to unpaid holiday pay has been received from the RPS.

Unsecured creditors

The trade and expense creditors as per the statement of affairs totalled £41,776.

Dividend prospects and the prescribed part

There have been insufficient realisations to enable a dividend to any class of creditor.

Where a floating charge is created after 15 September 2003 a prescribed part of the company's net property shall be made available to unsecured creditors.

The Company has not granted a floating charge to any creditor after 15 September 2003 and consequently there will be no prescribed part in this Liquidation.

FINAL ACCOUNT OF EAST LANCASHIRE INTO EMPLOYMENT CO. LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

FEES AND EXPENSES

The Liquidator's fees

It is the firm's practice to ensure that work is conducted by the appropriate staff member at the appropriate level of experience. Junior members of staff deal with the day to day administration on cases and a Senior Manager and Partner then oversee the work undertaken. Where the issues are complex and litigious, the work will be closely supervised or undertaken by a Senior Manager or Partner.

The basis of the Liquidator's fees was approved by creditors on 8 May 2017, to be drawn on a time costs basis.

The time costs for the period 27 March 2017 to 17 November 2017 total £17,630.54 representing 91.35 hours at an average hourly rate of £193.00. These time costs are detailed at Appendix IV.

The sum of £1,795.85 has been drawn on account of time costs incurred and the balance of time costs has been written off.

Disbursements

The disbursements that have been incurred and paid during the period are detailed on Appendix IV.

The category 1 disbursements represent actual out of pocket payments made in relation to the assignment.

These disbursements have not been charged to the case due to a lack of realisations.

Information about this insolvency process may be found on the R3 website at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors' Guide to Fees' together with the firm's charge-out rate and disbursement policy may be found at <https://www.icaew.com/technical/insolvency/creditors-guides>. A hard copy of both the Creditors' Guide and the firm's charge-out rate and disbursement policy may be obtained on request.

Other professional costs

Agents and valuers

GWA were instructed as agents in relation to valuing the assets located at the trading premises in Blackburn. Given that these assets were donated to charity, no invoice has been raised by GWA in relation to their costs.

CREDITORS' RIGHTS

An unsecured creditor may, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question) request further details of the Liquidator's remuneration and expenses, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question), 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, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

EC REGULATIONS (WHETHER PROCEEDINGS ARE MAIN PROCEEDINGS OR TERRITORIAL)

The Company's centre of main interest was Queen Street Mill Business Units, 27 Hallam Street, Briercliffe, Burnley, BB10 2RY and these proceedings are main proceedings as defined in Article 3 of the EC Regulation.

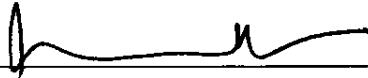
FINAL ACCOUNT OF EAST LANCASHIRE INTO EMPLOYMENT CO. LIMITED - IN CREDITORS'
VOLUNTARY LIQUIDATION

CONCLUSION

There are no other matters outstanding and the affairs of the company have been fully wound up.

If you require any further information, please contact this office.

Signed _____
Charles MacMillan
Liquidator

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

17 November 2017

FINAL ACCOUNT OF EAST LANCASHIRE INTO EMPLOYMENT CO. LIMITED - IN CREDITORS'
VOLUNTARY LIQUIDATION

Appendix I

Statutory Information

Company Name	East Lancashire into Employment Co. Limited
Former Trading Name	N/A
Company Number	03195723
Registered Office	St George's House, 215-219 Chester Road, Manchester, M15 4JE
Former Registered Office	Queen Street Mill Business Units, 27 Hallam Street, Briercliffe, Burnley, Lancashire, BB10 2RY
Officeholder	Charles MacMillan
Officeholder address	St George's House, 215-219 Chester Road, Manchester, M15 4JE
Date of appointment	27 March 2017

FINAL ACCOUNT OF EAST LANCASHIRE INTO EMPLOYMENT CO. LIMITED - IN CREDITORS'
VOLUNTARY LIQUIDATION

Appendix II

East Lancashire Into Employment Limited - In Liquidation
Final Receipts and Payments Account
27 March 2017 to 17 November 2017

SOA Value £		£	£
	Asset Realisations		
2,700.00	Cash at Bank	2,155.02	
			2,155.02
	Cost Of Realisations		
	Liquidator fees	(1,795.85)	
	Irrecoverable VAT	(359.17)	
			(2,155.02)
			0.00

FINAL ACCOUNT OF EAST LANCASHIRE INTO EMPLOYMENT CO. LIMITED - IN CREDITORS'
VOLUNTARY LIQUIDATION

Appendix III

**Detailed list of work undertaken for East Lancashire into Employment Co. Limited in Creditors'
Voluntary Liquidation for the review period 27 March 2017 to 17 November 2017**

Below is detailed information about the tasks undertaken by the Liquidator.

General Description	Includes
Statutory and General Administration	
Statutory/advertising	Filing of documents to meet statutory requirements including annual receipts and payments accounts Corporation tax returns
Document maintenance/file review/checklist	Filing of documents Periodic file reviews documenting strategy Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Preparing correspondence closing accounts Bank account reconciliations Maintenance of the estate cash book
Planning / Review	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case
Books and records / storage	Dealing with records in storage Sending job files to storage
Reports	Preparing and issuing reports to creditors following appointment Circulating final report to creditors
Meeting of Creditors	Preparation of meeting notices, proxies/voting forms and advertisements notice of meeting to all known creditors
Closure	Review case to ensure all matters have been finalised Draft final report Obtain clearance to close case from HMRC together with submitting final tax return File documents with Registrar of Companies
Realisation of Assets	
Bank account	Correspondence with the Company's former bank

Appendix IV

Time Cost and Expenses summary for East Lancashire into Employment Co. Limited in Creditors' Voluntary Liquidation

Below are details of the time costs incurred to date.

Classification of work function	Partner	Manager	Assistants and Support Staff	Total Hours	Time Cost £	Average Hourly Rate £
Administration and Planning						
Appointment Notification	0.00	5.40	0.00	5.40	870.00	161.11
Case Planning	8.10	18.10	0.00	26.20	7,123.00	271.87
Maintainance of Records	0.00	1.40	0.00	1.40	307.00	219.29
Creditors						
Communication with creditors	8.10	14.90	5.70	28.70	5,350.60	186.43
Creditors claims	0.00	0.00	7.52	7.52	601.44	79.98
Ongoing Employee Issues	0.00	7.90	0.00	7.90	1,055.00	133.54
Investigations						
CDDA reports	0.00	1.15	0.00	1.15	268.50	233.48
Investigations	0.00	7.70	1.58	9.28	1,127.00	121.44
SIP 2 Review	0.00	3.80	0.00	3.80	928.00	244.21
Total Hours	16.20	60.35	14.80	91.35		
Amount £					17,630.54	193.00

Below are details of the Liquidator's expenses for the period under review and the total to date.

Expenses	Actual expenses incurred in the Review Period £	Actual expenses incurred to date £
Category 1 Expenses		
Statutory Advertising	151.00	151.00
Bonding	30.00	30.00
Total	181.00	181.00

Appendix V

PRACTICE FEE RECOVERY POLICY FOR BEEVER AND STRUTHERS

Introduction

The insolvency legislation was changed in October 2015, with one or two exceptions, for insolvency appointments made from that time. This sheet explains how we intend to apply the alternative fee bases allowed by the legislation when acting as office holder in insolvency appointments. The legislation allows different fee bases to be used for different tasks within the same appointment. The fee basis, or combination of bases, set for a particular appointment is/are subject to approval, generally by a committee if one is appointed by the creditors, failing which the creditors in general meeting, or the Court.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. Details about how an office holder's fees may be approved for each case type are available in a series of guides issued with Statement of Insolvency Practice 9 (SIP 9) and can be accessed at <http://www.icaew.com/en/technical/insolvency/creditors-guides>. Alternatively a hard copy may be requested from this office. Please note that we have provided further details in this policy document.

Once the basis of the office holder's remuneration has been approved, a periodic report will be provided to any committee and also to each creditor. The report will provide a breakdown of the remuneration drawn. If approval has been obtained for remuneration on a time costs basis, i.e. by reference to time properly spent by members of staff of the practice at our standard charge out rates, the time incurred will also be disclosed, whether drawn or not, together with the average, or "blended" rates of such costs. Under the legislation, any such report must disclose how creditors can seek further information and challenge the basis on which the fees are calculated and the level of fees drawn in the period of the report. Once the time to challenge the office holder's remuneration for the period reported on has elapsed, then that remuneration cannot subsequently be challenged.

Under some old legislation, which still applies for insolvency appointments commenced before 6 April 2010, there is no equivalent mechanism for fees to be challenged.

Time cost basis

When charging fees on a time costs basis we use charge out rates appropriate to the skills and experience of a member of staff and the work that they perform. This is combined with the amount of time that they work on each case, recorded in 6 minute units with supporting narrative to explain the work undertaken.

Chargeout Rates

Grade of staff	Charge out rate per hour effective from 1 October 2016
Partner	340
Senior Manager/Manager	270
Senior Professional	130
Other Professional	80
Cashier	80

Where necessary and appropriate, members of staff from other departments of the practice will undertake work on a case. They will be charged at their normal charge out rate for undertaking such work.)

These charge-out rates were last reviewed in October 2016 at which time they were adjusted to take account of inflation and the firm's overheads.

FINAL ACCOUNT OF EAST LANCASHIRE INTO EMPLOYMENT CO. LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

Time spent on casework is recorded directly to the relevant case using a computerised time recording system and the nature of the work undertaken is recorded at that time. The work is generally recorded under the following categories:

- Administration and Planning.
- Investigations.
- Realisation of Assets.
- Creditors.
- Trading
- Case specific matters.

In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. The legislation changed on 1 October 2015 and on new appointments we now only seek time costs for the following categories:

- Investigations
- Distributions

When we seek time costs approval we have to set out a fees estimate. That estimate acts as a cap on our time costs so that we cannot draw fees of more than the estimated time costs without further approval from those who approved our fees. When seeking approval for our fees, we will disclose the work that we intend to undertake, the hourly rates we intend to charge for each part of the work, and the time that we think each part of the work will take. We will summarise that information in an average or "blended" rate for all of the work being carried out within the estimate. We will also say whether we anticipate needing to seek approval to exceed the estimate and, if so, the reasons that we think that may be necessary.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If we subsequently need to seek authority to draw fees in excess of the estimate, we will say why we have exceeded, or are likely to exceed the estimate; any additional work undertaken, or proposed to be undertaken; the hourly rates proposed for each part of the work; and the time that the additional work is expected to take. As with the original estimate, we will say whether we anticipate needing further approval and, if so, why we think it may be necessary to seek further approval.

Percentage basis

The legislation allows fees to be charged on a percentage of the value of the property with which the office holder has to deal (realisations and/or distributions). Different percentages can be used for different assets or types of assets. In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. The legislation changed on 1 October 2015 and we now seek remuneration on a percentage basis more often. A report accompanying any fee request will set out the potential assets in the case, the remuneration percentage proposed for any realisations and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

The percentage approved in respect of realisations will be charged against the assets realised, and where approval is obtained on a mixture of bases, any fixed fee and time costs will then be charged against the funds remaining in the liquidation after the realisation percentage has been deducted.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

FINAL ACCOUNT OF EAST LANCASHIRE INTO EMPLOYMENT CO. LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION

If the basis of remuneration has been approved on a percentage basis then an increase in the amount of the percentage applied can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account when fixing the original level of the percentage applied. If there has not been a material and substantial change in the circumstances then an increase can only be approved by the Court.

Fixed fee

The legislation allows fees to be charged at a set amount. Different set amounts can be used for different tasks. In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. The legislation changed on 1 October 2015 and we now seek remuneration on a fixed fee basis more often. A report accompanying any fee request will set out the set fee that we proposed to charge and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If the basis of remuneration has been approved on a fixed fee basis then an increase in the amount of the fixed fee can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account when fixing the original level of the fixed fee. If there has not been a material and substantial change in the circumstances then an increase can only be approved by the Court.

Members' voluntary liquidations and Voluntary Arrangements

The legislation changes that took effect from 1 October 2015 did not apply to members' voluntary liquidations (MVL), Company Voluntary Arrangements (CVA) or Individual Voluntary Arrangements (IVA). In MVLs, the company's members set the fee basis, often as a fixed fee. In CVAs and IVAs, the fee basis is set out in the proposals and creditors approve the fee basis when they approve the arrangement.

All bases

With the exception of Individual Voluntary Arrangements and Company Voluntary Arrangements which are VAT exempt, the officeholder's remuneration invoiced to the insolvent estate will be subject to VAT at the prevailing rate.

Agent's Costs

Charged at cost based upon the charge made by the Agent instructed, the term Agent includes:

- Solicitors/Legal Advisors
- Auctioneers/Valuers
- Accountants
- Quantity Surveyors
- Estate Agents
- Other Specialist Advisors

In new appointments made after 1 October 2015, the office holder will provide details of expenses to be incurred, or likely to be incurred, when seeking fee approval. When reporting to the committee and creditors during the course of the insolvency appointment the actual expenses incurred will be compared with the original estimate provided.

FINAL ACCOUNT OF EAST LANCASHIRE INTO EMPLOYMENT CO. LIMITED - IN CREDITORS'
VOLUNTARY LIQUIDATION

Disbursements

In accordance with SIP 9 the basis of disbursement allocation in respect of disbursements incurred by the Office Holder in connection with the administration of the estate must be fully disclosed to creditors. Disbursements are categorised as either Category 1 or Category 2.

Category 1 expenses are directly referable to an invoice from a third party, which is either in the name of the estate or Beever and Struthers; in the case of the latter, the invoice makes reference to, and therefore can be directly attributed to, the estate. These disbursements are recoverable in full from the estate without the prior approval of creditors either by a direct payment from the estate or, where the firm has made payment on behalf of the estate, by a recharge of the amount invoiced by the third party. Examples of category 1 disbursements are statutory advertising, external meeting room hire, external storage, specific bond insurance and Company search fees.

Category 2 expenses are incurred by the firm and recharged to the estate; they are not attributed to the estate by a third party invoice and/or they may include a profit element. These disbursements are recoverable in full from the estate, subject to the basis of the disbursement charge being approved by creditors in advance. Examples of category 2 disbursements are photocopying, internal room hire, internal storage and mileage. It is the firms' policy that no such disbursements will be recovered in this matter.

Appendix VI

PROVISION OF SERVICES REGULATIONS SUMMARY SHEET FOR BEEVER AND STRUTHERS

The following information is designed to draw the attention of interested parties to the information required to be disclosed by the Provision of Services Regulations 2009.

Licensing Body

Charles MacMillan is licensed to act as an Insolvency Practitioner in the United Kingdom by the Institute of Chartered Accountants in England and Wales (ICAEW) and is ACA qualified.

Beever and Struthers is also member of ICAEW.

Rules Governing Actions

All IPs are bound by the rules of their professional body, including any that relate specifically to insolvency. The rules of the professional body that licences Charles MacMillan and Beever and Struthers can be found at <http://www.icaew.com/en/members/regulations-standards-and-guidance/insolvency/insolvency-regulations-and-guidance>. In addition, IPs are bound by the Statements of Insolvency Practice (SIPs), details of which can be found at <https://www.r3.org.uk/what-we-do/publications/professional/statements-of-insolvency-practice>.

Ethics

All IPs are required to comply with the Insolvency Code of Ethics and a copy of the Code can be found at <http://www.icaew.com/en/technical/insolvency/insolvency-regulations-and-standards>.

Complaints

At Beever and Struthers we always strive to provide a professional and efficient service. However, we recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. As such, should you have any comments or complaints regarding the administration of a particular case then in the first instance you should contact the IP acting as office holder.

If you consider that the IP has not dealt with your comments or complaint appropriately you should then put details of your concerns in writing to our Managing Partner, Philip Roberts. This will then formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior partner unconnected with the appointment.

Most disputes can be resolved amicably either through the provision of further information or following negotiations. However, in the event that you have exhausted our complaints procedure and you are not satisfied that your complaint has been resolved or dealt with appropriately, you may complain to the regulatory body that licences the insolvency practitioner concerned. Any such complaints should be addressed to The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA, and you can make a submission using an on-line form available at www.gov.uk/complain-about-insolvency-practitioner; or you can email insolvency.enquiryline@insolvency.gsi.gov.uk; or you may phone 0300 678 0015 - calls are charged at up to 12p per minute from a land line, or for mobiles, between 3p and 45p per minute if you're calling from the UK.

Professional Indemnity Insurance

Beever and Struthers' Professional Indemnity Insurance is provided by Royal and Sun Alliance, of Plantation Place, Fenchurch Street, London. This professional indemnity insurance provides worldwide coverage excluding professional business carried out from an office in the United States of America or Canada, and any action for a claim bought in any court in the United States of America or Canada.

VAT

Beever and Struthers is registered for VAT under registration no. 145 7842 45

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**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

NEIL CLARKE

Company name

AS ABOVE

Address

Post town

County/Region

Postcode

Country

DX

Telephone

0161 838 1886

**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