

# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 06138814

Company name in full Etaireia Investments Plc

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) William Antony

Surname Batty

### 3 Liquidator's address

Building name/number 3 Field Court

Street Grays Inn

Post town London

County/Region

Postcode WC1R 5EF

Country

### 4 Liquidator's name ①

Full forename(s) Hugh Francis

Surname Jesseman

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number 3 Field Court

Street Grays Inn

Post town London

County/Region

Postcode WC1R 5EF

Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ14

## Notice of final account prior to dissolution in CVL

### 6 Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

### 7 Final account

☒ I attach a copy of the final account.

### 8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup>2<sup>d</sup>4

<sup>m</sup>0<sup>m</sup>2

<sup>y</sup>2<sup>y</sup>0<sup>y</sup>2<sup>y</sup>3

**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 **William Antony Batty**

Company name **Antony Batty & Company LLP**

Address  
**3 Field Court**  
**Gray's Inn**

Post town **London**

County/Region

Postcode **W C 1 R 5 E F**

Country

DX

Telephone **020 7831 1234**

**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)**

**Etaireia Investments Plc**  
**(In Liquidation)**  
**Joint Liquidators' Abstract of Receipts & Payments**  
**From 8 July 2020 To 24 February 2023**

Statement of Affairs	£	£	£
ASSET REALISATIONS			
Freehold Land & Property	188,000.00		
Bank Interest Gross	13.76		
Surplus from Administration	26,227.60		
Contribution to Legal Fees	2,400.00		
			216,641.36
COST OF REALISATIONS			
Liquidator's remuneration	29,831.50		
Liquidator's disbursements - category 1	173.95		
Liquidator's disbursements - category 2	45.36		
Agents/Valuers Fees	10,199.01		
Legal Fees	13,916.67		
Legal Disbursements	54.17		
Administrators' Remuneration	48,229.50		
Administrators' Expenses	1,205.95		
Insurance of Assets	448.00		
			(104,104.11)
UNSECURED CREDITORS			
Trade & Expense Creditors	112,537.25		
			(112,537.25)
			(0.00)
REPRESENTED BY			
			NIL

Note:

Dividend information:

On 15 July 2021 a dividend was paid to unsecured creditors representing 13.29p in £.



William Antony Batty  
Joint Liquidator

**ETAIREIA INVESTMENTS PLC - IN LIQUIDATION**

**JOINT LIQUIDATORS' FINAL ACCOUNT**

**ANTONY BATTY & COMPANY LLP  
3 FIELD COURT  
GRAYS INN  
LONDON  
WC1R 5EF**

## **ETAIREIA INVESTMENTS PLC - IN LIQUIDATION**

This report is prepared in accordance with the provisions of the Insolvency Act 1986, which require the Joint Liquidators to provide creditors with an update of the progress of the Liquidation. The report has been prepared for the purpose of advising creditors. The report is private and confidential and may not be relied upon, referred to, copied or quoted from, in whole or in part, by creditors for any purpose other than advising them, or by any other person for any purpose whatsoever.

W A Batty and H F Jesseman were appointed as Joint Liquidator of Etaireia Investments Plc on 08 July 2020.

WA Batty and HF Jesseman are licensed as Insolvency Practitioners in the UK by The Institute of Chartered Accountants in England & Wales.

### **Abbreviations used in this report:**

- Etaireia Investments Plc - ("the Company")
- W A Batty and H F Jesseman - ("the Joint Liquidators")
- HM Revenue & Customs - ("HMRC")

**ETAIREIA INVESTMENTS PLC – IN CREDITORS' VOLUNTARY LIQUIDATION**  
**JOINT LIQUIDATORS' FINAL ACCOUNT TO CREDITORS AND MEMBERS**

**STATUTORY INFORMATION**

Company name:	Etaireia Investments Plc
Company number:	06138814
Registered office:	3 Field Court, London, WC1R 5EF
Former registered office:	The Barn, Tednambury Farm, Tednambury, Spellbrook, Herts CM23 4BD
Principal trading activity:	Property Investment
Joint Liquidators' names	William Antony Batty and Hugh Francis Jesseman
Joint Liquidators' address	3 Field CourtGray's InnLondonWC1R 5EF
Date of appointment	8 July 2020
Actions of Joint Liquidators'	Any act required or authorised under any enactment to be done by a Liquidator may be done by either or both of the Liquidators acting jointly or alone.

**JOINT LIQUIDATORS' ACTIONS SINCE APPOINTMENT**

Since my last progress report, time has mostly been spent liaising with Solicitors with regards to potential actions against connected parties. During the period of this report time has also been spent on handling the Company's tax affairs including corresponding with HM Revenue & Customs and dealing with general creditor queries.

I have also spent time dealing with routine correspondence, managed the estate bank account and cashbook, undertaken regular reconciliations of the bank account, conducted periodic reviews of the case, prepared and filed the necessary VAT returns and conducted the statutory tasks of the Liquidation such as filing the progress report and receipts and payments account at Companies House.

All of the Company's assets have now been realised or dealt with appropriately, as detailed below. Furthermore, the necessary tax clearance has been requested from HMRC. Accordingly, I am now in a position to conclude my administration of the Liquidation.

I am in a position to pay a second and final dividend to unsecured creditors, which is discussed in more detail in the Dividend section below.

Please note that there is certain work that I am required by the insolvency legislation to undertake work in connection with the Liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since my last progress report is contained at Appendix III.

As part of my role, I may need to access and use data relating to individuals, which may include the members of the Company in relation to my obligations under the Money Laundering Regulations 2017. In doing so, I must abide by data protection requirements. Antony Batty & Company LLP's Privacy Notice about the way that personal data is used and stored can be found at <http://www.antonybatty.com/insolvency-resources>. If you are unable to download this, please contact my office and a hard copy will be provided to you.

## **RECEIPTS AND PAYMENTS ACCOUNT**

My Receipts & Payments Account for the period from 8 July 2020 to 23 December 2022 is attached at Appendix I. Please note that receipts and payments in the account are shown net of VAT. I have reconciled the account against the financial records that I am required to maintain.

### **Final Receipts and Payments**

In the period from the date of this report to eight weeks from the date of issue of the final account, I anticipate that the following receipts and payments will be made:

### **VAT Refund**

I have submitted a final VAT claim in the Liquidation in order to recover the outstanding input VAT of £7,110, which will be utilised to meet the balance of my invoiced fees.

### **Joint Liquidators' Remuneration**

I will draw the balance of my invoiced remuneration of £7,110 plus VAT on receipt of the final VAT refund.

## **ASSET REALISATIONS**

The Statement of Affairs indicated that the Company's assets were those detailed below and held a total value of £475,000. I have undertaken the following work in order to protect & realise the known assets or potential assets of the Company:

### **Freehold Land**

As previously reported, a sale of £125,000 in relation to the Company's freehold land in Dalry, Scotland was accepted in the preceding Administration.

### **Investments in Subsidiary Companies**

The Company has two subsidiary companies each owning a freehold property. Further details of these properties are below:

#### Pacha Sunderland Limited

The sale of the property owned by this subsidiary company was completed in the preceding Administration and a surplus of £31,624 was received.

#### Pacha Cleator Limited

As reported previously, the value of the property owned by this subsidiary company was approximately the same as what was owed to the charge holder. The Directors of this company have allowed it to be dissolved which took place on 19 November 2019. Given that no surplus is expected to be available after selling costs and repaying the charge holder this asset was written off.

### **Antecedent Transactions**

After discussing potential claims against connected parties with our Solicitors it has been agreed that we will not pursue the claims further due to a lack of supporting documentation and the uncertainty of a positive outcome of any legal action, which would likely prove very costly.

### **Other Assets**

I am not aware of any further realisable assets. However, should any creditor or shareholder be aware of any such assets, please advise me immediately.



## **LIABILITIES**

### **Secured Creditors**

Taxspecialefx (Peterlee) LLP holds a fixed charge dated 7 November 2017 over the Company's leasehold property at 2a & 2B Traynor Way, Peterlee. Taxspecialefx (Peterlee) LLP were owed £475,000 at the date the Company entered into the preceding Administration. The Company's interest in the properties have been sold and a net sum of £341,751 has been paid to the charge holder. Taxspecialefx (Peterlee) LLP have a residual unsecured claim in the Liquidation of £68,880.

### **Preferential creditors**

I am unaware of any preferential creditors in this matter.

### **Crown Creditors**

The statement of affairs included £9,050 owed to HMRC. HMRC's final claim of £46,519 has been received.

### **Unsecured Creditors**

Based on the information from the Company's books and records, unsecured creditors are estimated to total £262,290 from 24 creditors. To date, the Joint Liquidators have received claims from 12 unsecured creditors totalling £498,016. I have yet to receive claims from 15 unsecured creditors who are believed to be owed £50,328 as per the Company's records. The increased level of unsecured creditor claims is due to a larger than expected claim from local authorities, the secured creditor's residual claim, and claims from directors which were not listed on the estimated Statement of Affairs.

## **DIVIDEND PROSPECTS**

### **Secured Creditors**

There will be no further dividends to the Company's secured creditor under its fixed charge.

### **Preferential Creditors**

There are no preferential creditors in this matter.

### **Unsecured Creditors**

On 6 January 2021, I declared an interim dividend to unsecured creditors, which was postponed due to claims being received which required further supporting documentation. On 15 April 2021, I sent a further notice of intended dividend and on 15 July 2021 a dividend was paid representing 13.29p in £ to the unsecured creditors. The total amount distributed was £80,000, however, £7,627 has been held back in relation to one creditor claim pending further supporting documentation. As no further supporting documentation was provided the claim has been rejected.

I enclose notice of a second and final dividend to unsecured creditors representing a dividend of 7.3 pence in the £.

### **Prescribed part**

There are provisions of the insolvency legislation that require an Liquidator to set aside a percentage of a Company's assets for the benefit of the unsecured creditors in cases where the Company gave a "floating charge" over its assets to a lender on or after 15 September 2003. This is known as the "prescribed part of the net property." A Company's net property is that left after paying the preferential creditors, but before paying the lender who holds a floating charge. A Liquidator has to set aside:

- 50% of the first £10,000 of the net property; and
- 20% of the remaining net property;

up to a maximum of £600,000.

The Company has not created any floating charges, so the prescribed part provisions will not apply.

## INVESTIGATION INTO THE AFFAIRS OF THE COMPANY

I undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved. Specifically, I recovered, listed and reviewed the Company's accounting records; obtained and reviewed copy bank statements for the 30 months prior to the Company ceasing to trade from the Company's bankers; and compared the information in the Company's last set of accounts with that contained in the statement of affairs lodged in the Administration and made enquiries about the reasons for the changes.

Within three months of my appointment as Joint Liquidator, I am required to submit a confidential report to the Secretary of State to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present Director would make them unfit to be concerned with the management of the Company. I would confirm that my report has been submitted.

## JOINT LIQUIDATORS' REMUNERATION

My remuneration was approved on a time cost basis, based on a fee estimate of £30,290. The fees estimate acts as a cap and I cannot draw remuneration in excess of that estimate without first seeking approval from creditors. My total time costs to 23 December 2022 amount to £29,831, representing 98 hours work at a blended charge out rate of £304 per hour, of which £7,543, representing 22 hours work, was charged during the reporting period, at a blended charge out rate of £338 per hour. The actual blended charge out rate incurred compares with the estimated blended charge out rate of £295 in my fees estimate. To date, I have drawn £22,600 in respect of my remuneration.

Appendix III contains further information about time spent in the Liquidation and has been categorised into the headings shown below.

- **Administration and Planning:** includes case planning, administrative set-up, appointment notification, statutory reporting, compliance, cashiering, accounting, bank account reconciliations, and administrative functions.
- **Creditors:** includes creditor set up, communication and meetings, reviewing and agreeing preferential and unsecured claims, corresponding with secured creditors, reviewing and obtaining advice in relation to security granted by the Company.

For the period of this report the time spent on this matter has been spent on the interaction with creditors, as detailed above, and on the Case Administration and Planning. Specifically in relation to this last category I have spent time on case planning, dealt with routine correspondence, managed the estate bank account and cashbook, undertaken regular reconciliations of the bank account, conducted periodic reviews of the case, prepared and filed the necessary VAT & corporation tax returns and conducted the statutory tasks of the Liquidation such as filing the progress report and receipts & payments account at Companies House. Whilst this work does not give direct financial benefit to the creditors, it has to be undertaken by the office holder as it is required by statute or regulatory guidance, or is necessary for the orderly conduct of the proceedings.

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/>. A copy of 'A Creditors Guide to Liquidators' Fees' also published by R3, together with an explanatory note which shows Antony Batty & Company LLP's fee policy are available at the link <http://www.antonybatty.com/insolvency-resources>. Please note that there are different versions of the Guidance Notes and in this case you should refer to the most recent version. Please note that our charge out rates increased on 1 June 2021.

## JOINT LIQUIDATORS' EXPENSES

Expenses are any payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also includes disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Expenses are split into:

- category 1 expenses, which are payments to persons providing the service to which the expense relates who are not an associate of the office holder; and
- category 2 expenses, which are payments to associates or which have an element of shared costs. Before being paid category 2 expenses require approval in the same manner as an office holder's remuneration.

I have incurred total expenses of £219. I have drawn my expenses in full during the period of this report.

I have used the following professional advisors in the reporting period:

Professional Advisor	Nature of Work	Basis of Fees
Bishop & Sewell LLP	Solicitors	Time costs

- Bishop & Sewell LLP were instructed to provide legal advice generally but also specifically advise in relation to the various transactions in the Company's bank account which may be deemed preferential.

The choice of professionals used was based on my perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of my fee arrangement with them. I also confirmed that they hold appropriate regulatory authorisations. I have reviewed the fees they have charged and am satisfied that they are reasonable in the circumstances of this case.

### Category 1 Expenses

I have not incurred any category 1 expenses in the period since the last progress report.

### Category 2 Expenses

I am required to seek approval before I can pay any expenses to associates or pay expenses where there is an element of shared costs, which are known as category 2 expenses. I have not incurred any category 2 expenses in the period since the last progress report.

Nature of expense	Estimated expenses	Expenses incurred to date
Statutory Advertising	155	174
Photocopying	120	8
Postage	150	37
File Setup, Stationery & Record Retention	75	-
Company Records Storage	35	-
<b>Total</b>	<b>535</b>	<b>219</b>

As you can see above, the total expenses I incurred were lower than the total expenses I estimated I would incur when my remuneration was approved. The main reason for this is because I have taken advantage of the legislative provisions whereby I can put future documentation relating to the Liquidation on to a website and need not write to creditors to notify them that I have done so, which has significantly reduced the printing and postage costs. I am still required to write to creditors when paying a dividend.

#### **FURTHER INFORMATION**

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 Liquidators' remuneration and expenses within 21 days of their 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 unsecured creditors (including the creditor in question), apply to Court to challenge the amount of remuneration charged by the Liquidator as being excessive, and/or the basis of the Liquidators' remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

To comply with the Provision of Services Regulations, some general information about Antony Batty & Company LLP can be found at <http://www.antonybatty.com/insolvency-resources>.

#### **SUMMARY**

The winding up of the Company is now for all practical purposes complete and I am seeking the release of myself and H F Jesseman as Joint Liquidators of the Company. Creditors and members should note that provided no objections to my release is received I shall obtain my release as Joint Liquidator following the delivery of the final notice to the Registrar of Companies, following which my case files will be placed in storage.

If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Marc Evans on 020 7831 1234, or by email at [marc@antonybatty.com](mailto:marc@antonybatty.com) before my release.



William Antony Batty  
Joint Liquidator

Date: 23/12/2022

**Etaireia Investments Plc**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts and Payments**

RECEIPTS	Statement of Affairs (£)	From 08/07/2020 To 07/07/2022 (£)	From 08/07/2022 To 23/12/2022 (£)	Total (£)
Freehold Land & Property		188,000.00	0.00	188,000.00
Bank Interest Gross		0.00	13.76	13.76
Surplus from Administration		26,227.60	0.00	26,227.60
Contribution to Legal Fees		2,400.00	0.00	2,400.00
		<b>216,627.60</b>	<b>13.76</b>	<b>216,641.36</b>
<b>PAYMENTS</b>				
Liquidator's remuneration		0.00	22,721.54	22,721.54
Liquidator's disbursements - category 1		0.00	173.95	173.95
Liquidator's disbursements - category 2		0.00	45.36	45.36
Agents/Valuers Fees		10,199.01	0.00	10,199.01
Legal Fees		13,916.67	0.00	13,916.67
Legal Disbursements		54.17	0.00	54.17
Administrators' Remuneration		48,229.50	0.00	48,229.50
Administrators' Expenses		1,327.95	(122.00)	1,205.95
Insurance of Assets		448.00	0.00	448.00
Trade & Expense Creditors		72,372.86	40,164.39	112,537.25
		<b>146,548.16</b>	<b>62,983.24</b>	<b>209,531.40</b>
<b>Net Receipts/(Payments)</b>		<b>70,079.44</b>	<b>(62,969.48)</b>	<b>7,109.96</b>
<b>MADE UP AS FOLLOWS</b>				
Bank 1 Current - interest bearing		68,979.64	(68,979.64)	0.00
VAT Receivable / (Payable)		1,099.80	6,010.16	7,109.96
		<b>70,079.44</b>	<b>(62,969.48)</b>	<b>7,109.96</b>

Note:

Dividend information:

On 15 July 2021 a dividend was paid to unsecured creditors representing 13.29p in the £.

On 23 December 2022 a dividend was paid to unsecured creditors representing 7.38p in the £



William Antony Batty  
Joint Liquidator

# Time Entry - SIP9 Time & Cost Summary

ETAIRE/ACVL - Etaira Investments Plc  
 Project Code: POST  
 From: 08/07/2020 To: 23/12/2022

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	3.00	4.10	40.30	7.90	55.30	16,532.50	298.96
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	2.50	1.70	29.60	2.60	36.40	11,046.50	303.48
Investigations	3.00	0.00	2.20	0.40	5.60	2,004.00	357.85
Realisations of Assets	0.00	0.60	0.10	0.00	0.70	248.50	355.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Hours</b>	<b>8.50</b>	<b>6.40</b>	<b>72.20</b>	<b>10.90</b>	<b>98.00</b>	<b>29,831.50</b>	<b>304.40</b>
<b>Total Fees Claimed</b>						<b>0.00</b>	
<b>Total Disbursements Claimed</b>						<b>0.00</b>	

APPENDIX 11 (9)

# Time Entry - SLP9 Time & Cost Summary

ETAIREIACVL - Etairia Investments Plc  
 Project Code: POST  
 From: 08/07/2022 To: 23/12/2022

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	2.20	0.60	14.50	0.60	18.30	6,138.50	335.44
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.20	0.80	2.70	0.00	3.70	1,268.50	342.84
Investigations	0.30	0.00	0.00	0.00	0.30	136.50	455.00
Realisations of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Hours</b>	<b>2.70</b>	<b>1.40</b>	<b>17.60</b>	<b>0.60</b>	<b>22.30</b>	<b>7,543.50</b>	<b>338.27</b>
<b>Total Fees Claimed</b>						<b>0.00</b>	
<b>Total Disbursements Claimed</b>						<b>0.00</b>	

APPENDIX 11 (PP)

Administration

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder and their managers. It does not give direct financial benefit to the creditors, but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Dealing with all routine correspondence and emails relating to the case.
- Maintaining and managing the office holder's estate bank account.
- Maintaining and managing the office holder's cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Filing returns at Companies House.
- Preparing and filing VAT returns.
- Preparing and filing Corporation Tax returns.
- Seeking closure clearance from HMRC and other relevant parties.
- Preparing, reviewing and issuing a final report to creditors and members.
- Preparation of final account.
- Filing final returns at Companies House.

Creditors

Claims of creditors - the office holder needs to maintain up to date records of the names and addresses of creditors, together with the amounts of their claims as part of the management of the case, and to ensure that notices and reports can be issued to the creditors. The office holder also needs to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they are received. The office holder is required to undertake this work as part of his statutory functions.

Dividends - the office holder has to undertake certain statutory formalities in order to enable him to pay a dividend to creditors. This include writing to all creditors who have not lodged proofs of debt and reviewing the claims and supporting documentation lodged by creditors in order to formally agree their claims, which may involve requesting additional information and documentation from the creditors.

- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.
- Calculating and paying a dividend to creditors, and issuing the notice of declaration of dividend.