

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

MONDAY



A95C24K8

A11

18/05/2020

#268

COMPANIES HOUSE

1 Company details

Company number 0 2 2 8 0 0 2 5
Company name in full Council for Voluntary Service, Rochdale

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

2 Liquidator's name

Full forename(s) Gerald
Surname Irwin

3 Liquidator's address

Building name/number Station House
Street Midland Drive
Post town Sutton Coldfield
County/Region West Midlands
Postcode B 7 2 1 T U
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.

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

d

1

d

8

n

0

n

5

y

2

y

0

y

2

y

0

LIQ14

Notice of final account prior to dissolution in CVL

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 **John Pearson**

Company name **Irwin & Company**

Address **Station House**

Midland Drive

Post town **Sutton Coldfield**

Country/Region **West Midlands**

Postcode **B 7 2 1 T U**

Country

DX

Telephone **0121 321 1700**

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

**Council for Voluntary Service, Rochdale
(In Liquidation)
Liquidator's Abstract of Receipts & Payments
From 18 April 2018 To 18 May 2020**

**Statement
of Affairs**
£

£

£

	ASSET REALISATIONS		
Uncertain	Furniture & Equipment	300.00	
7,397.00	Debtors	NIL	
52,657.00	Cash at Bank	53,050.78	
	Petty Cash in Hand	76.74	
			53,427.52
	COST OF REALISATIONS		
	Specific Bond	1,724.00	
	Preparation of S. of A.	12,000.00	
	Liquidator's Fees	37,607.85	
	Liquidator's Expenses	126.65	
	Legal Fees - HCB Solicitors	200.00	
	Stationery & Postage	1,205.22	
	Room Hire	90.00	
	Statutory Advertising	376.80	
	Courier Fees re document retrieval	97.00	
			(53,427.52)
	PREFERENTIAL CREDITORS		
(1,316.00)	Accrued Holiday Pay claims	NIL	
			NIL
	UNSECURED CREDITORS		
(40,399.00)	Trade & Expense Creditors	NIL	
(43,186.00)	Local Trust	NIL	
(18,027.00)	Lieu of Notice claims	NIL	
(24,466.00)	Redundancy Pay claims	NIL	
			NIL
(67,340.00)			(0.00)

REPRESENTED BY

NIL

Note:


Gerald Irwin
Liquidator

**COUNCIL FOR VOLUNTARY SERVICE, ROCHDALE ("the Company")
(IN CREDITORS' VOLUNTARY LIQUIDATION)**

**LIQUIDATOR'S FINAL ACCOUNT TO MEMBERS AND CREDITORS
IN ACCORDANCE WITH RULES 6.28(1) & 18.14(1) AND
SECTION 106 OF THE INSOLVENCY ACT 1986
FOR THE PERIOD 18 APRIL 2018 TO DATE**

I write with my final account to all members and creditors in connection with my appointment as Liquidator of the above organisation on 18 April 2018.

LIQUIDATOR'S ACTIONS SINCE DATE OF APPOINTMENT

On my appointment, I made contact with the landlord of the Company's trading premises. There followed some contentions negotiations with the landlord, which included the involvement of Solicitors and an agreement was reached to take possession of the tangible assets (being items of Furniture & Computer Equipment) which were being stored at Unique Enterprise Mill, Belfield Road, Rochdale. An agreement was also reached to take possession of all financial records held at the premises and those held by former officers of the Company.

I would advise that a sale of the Company's Computer Equipment has since been undertaken.

On my appointment I made contact with four organisations, which it was believed owe money to the Company, according to its financial records. Unfortunately, it has not been possible to collect any debtor monies on the basis that all accounts appear to be in dispute or queried.

The Company's bank account was closed and a remittance was received from Unity Trust Bank plc representing the closing balance of funds they held.

On receipt of the Company's bank statements for the period leading up to liquidation, I conducted an extensive reconciliation of the business account, in light of a claim made by one of the creditors that monies held in the account may be owed to them as "trust monies".

I also made contact with the Charities Commission, to advise of my appointment and confirm details of all Trustees who held office in the period leading up to liquidation.

ROUTINE WORK

There is certain work that is required to be undertaken, 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. A description of the routine work undertaken since my appointment are as follows: -

1. Administration

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Setting up physical and electronic case files.
- Setting up the case on the practice's electronic case management system and entering data.

- Issuing the statutory notifications to creditors and other required on appointment as office holder, including gazetting the office holder's appointment.
- Obtaining a specific penalty bond.
- Convening and holding general meetings of creditors and members.
- Dealing with all routine correspondence and emails relating to the case.
- Opening, maintaining and managing the office holder's estate bank account.
- Creating, 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.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case manager.
- Preparing, reviewing and issuing annual progress reports to creditors and members.
- Filing returns at Companies House.
- Preparing and filing Corporation Tax returns.

2. Creditors

- Obtaining information from the case records about employee claims.
- Completing documentation for submission to the Redundancy Payments Office.
- Corresponding with employees regarding their claims.
- Liaising with the Redundancy Payments Office regarding employee claims.
- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.
- Reviewing proofs of debt received from creditors.
- Requesting additional information from creditors in support of their proofs of debt.

3. Investigations

- Preparing and submitting an online return on the conduct of the directors as required by the Company Directors Disqualification Act.

STATUTORY INFORMATION

Statutory Information regarding the Company is enclosed for your information.

SUMMARY OF RECEIPTS AND PAYMENTS

Enclosed for your information is a Summary of Receipts and Payments for the period 18 April 2018 to date.

ASSETS

Office Equipment & Fixtures

In the director's Statement of Affairs it was uncertain whether there would be any realisation in respect of the Company's Equipment which consisted of Laptops, PC's and electrical accessories.

My manager attended the Company's trading premises at Unique Enterprise Mill, Belfield Road, Rochdale, on the date of the shareholders/virtual meetings and he was shown the assets, which had been moved by the landlord into one office.

The landlord was later advised of my appointment, in writing and he responded by advising that I could not remove anything unless he specifically agreed to it and was present.

There then followed extensive correspondence to try and resolve this situation and, after one month, the landlord sent an invoice for storage charges which I objected to, given that my manager could possibly have removed the items on his initial visit.

Accordingly, the matter was referred to my Solicitors, who made contact with the landlord and informed him that the Liquidator is entitled to take possession of such items and as laid out in sections 234 and 235 of the Insolvency Act.

The landlord then reluctantly allowed me a small period of time in order to access the premises and remove all tangible assets, as well as the Company's financial records.

I would advise that a sale of the Company's Office Furniture and Computer Equipment was concluded on 10 July 2018, for a sum of £300.

Debtors

According to the Statement of Affairs, there were four book debts due to the Company at the time of my appointment, totalling £29,634. The director's Statement of Affairs estimated that £7,397 would be realisable from debtors.

Having made contact with the debtors, all responded by advising that there was never any financial agreement between the relevant organisations and that no service had been carried out which warranted monies being payable to the Company.

Also two of the debtors raised contra counterclaims and, therefore, it was not possible to recover any of the debtor monies allegedly due.

Cash at Bank

The director's Statement of Affairs indicated that there was Cash at Bank of £52,657.

Following my appointment, the Company's bank account was closed and a remittance for £53,051 was received from Unity Trust Bank plc, representing the closing balance of funds.

Initially, the credit balance of funds held in the Company's bank account was claimed as "Trust Monies" by an organisation known as Big Local Trust, who had made a grant to the Company, in August 2017, of £60,900. These funds were granted to the Company in order for it to undertake a specific project.

Having undertaken a thorough review of the Company's banking/financial records, however, and having prepared a reconciliation of the bank account, it is apparent that the funds received in August 2017 (of £60,900) had been fully spent by the Company by mid October 2017.

The banking records also indicate that the local authority paid funds into the Company's bank account, in excess of £45,000, towards the end of October 2017, which represented the closing balance.

It is apparent that the Company utilised some of the grant funds from Big Local Trust, for its intended purpose, however, it would appear that the Company utilised that balance of funds (between August 2017 and mid October 2017) generally to meet payment of staff salaries, expenses, utility costs and rents.

Having sought independent legal advice in respect of the above matter, it was concluded that the funds held in the Company's bank account at the date of liquidation could not be claimed as "Monies held on Trust", as they had already been spent.

Petty Cash in Hand

On the date of my appointment, I recovered Petty Cash from the trading premises in the amount of £77, which was banked into the liquidation account.

Assets That Remain to Be Realised

To the best of my knowledge and belief, there are no assets that remain to be realised.

LIABILITIES

Secured Creditors

An examination of the mortgage register held by the Registrar of Companies, disclosed that the Company has no current registered charges over its assets.

Prescribed Part of Net Property

Section 176A provides that unsecured creditors are entitled to a dividend out of the Prescribed Part of the Company's Net Property. Net Property is the amount that would otherwise be payable to the floating charge holder (if the floating charge was created on or after 15 September 2003). The Prescribed Part is 50% of the first £10,000 of the Net Property plus 20% of that part of the Net Property exceeding £10,000 (subject to a maximum of £600,000).

To the best of the Liquidator's knowledge and belief there are no unsatisfied floating charges created on or after 15 September 2003 and, consequently there is no Net Property and, therefore, no Prescribed Part available for distribution to the unsecured creditors.

Preferential Creditors

The following preferential creditors were anticipated in the director's Statement of Affairs:

Former Employees re: Accrued Holiday Pay due	£1,316
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I can confirm that, to date, the following preferential claims have been received:

Insolvency Service, Redundancy Payments Service	£1,159
Former Employee – Accrued Holiday Pay	£9
	<hr/>
Total Preferential claims received	£1,168
	<hr/>

Crown Creditors

According to the director's estimated Statement of Affairs no monies were due to HM Revenue & Customs.

I would advise that HM Revenue & Customs has recently confirmed that it has no claim in the liquidation.

Other Unsecured Non-Preferential Creditors

The director's Statement of Affairs estimated other unsecured non-preferential creditors amounting to £126,078.

To date, I have received claims from other unsecured non-preferential creditors totalling £125,487 and there is only one claim outstanding of £98.

DIVIDENDS

As there is no prospect of a dividend for unsecured non-preferential creditors, I do not propose to formally agree such claims.

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. I am required by the Statements of Insolvency Practice to undertake such an initial investigation and the work detailed below has been undertaken in connection with that initial investigation.

In particular, I recovered, listed and reviewed the company's accounting records; obtained and reviewed copy bank statements for the 12 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 liquidation and made enquiries about the reasons for the changes.

There were no matters that justified further investigation in the circumstances of this appointment.

Within three months of my appointment as 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.

PRE-APPOINTMENT REMUNERATION

The creditors previously authorised the payment of a Meeting Fee in the sum of £10,000 plus VAT, for my assistance with preparing the Statement of Affairs and for convening the virtual meeting of creditors on 18 April 2018.

The above fee was paid from first realisations on appointment and is shown on the attached receipts and payments account.

LIQUIDATOR'S REMUNERATION

The basis of my remuneration for acting as Liquidator was fixed by creditors, in accordance with the time costs properly spent by me and members of my staff for attending to matters arising in the winding-up, based on a Fees Estimate of £33,400, at a Virtual Meeting held on 14 August 2018.

In the reporting period my firm has drawn £7.38 plus VAT (£8.85) by way of Liquidator's remuneration. Time costs from 18 April 2019 to 29 February 2020 amount to £3,182.50 for 12.8 hours, representing an average charge of £248.63 per hour as set out in the attached statement, as required by Statement of Insolvency Practice 9 "SIP9".

During the period of liquidation, my firm has drawn £31,339.88 plus VAT (37,607.85) by way of Liquidator's remuneration in accordance with resolutions passed at the Virtual Meeting of creditors held on 14 August 2018. Total time costs incurred for the period of the administration of the liquidation amount to £37,347.50 for 165 hours, representing an average charge of £226.35 per hour, as set out in the attached statement, as required by Statement of Insolvency Practice 9 "SIP9".

The actual average charge out rate incurred compares with the estimated average charge out rate of £225.68 in my fees estimate.

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 <https://www.r3.org.uk/what-we-do/publications/professional/creditors-guide>. A copy of 'A Creditors Guide to Liquidators' Fees' also published by R3, together with an explanatory note which shows Irwin Insolvency's fee policy are available at the link <https://www.r3.org.uk/what-we-do/publications/professional/fees>. Please note that there are different versions of the Guidance Notes and in this case, you should refer to the April 2017 version.

LIQUIDATOR'S EXPENSES

During the periods covered by this report, the following category 1 disbursements as defined by Statement of Insolvency Practice 9 "SIP9" have been incurred: -

	Period 18 April 2018 to 17 April 2019	Period 18 April 2019 to date	Total
Postage	£260.93	£43.87	£304.80
Statutory Advertising	£314.00	£0.00	£314.00
Specific Bond	£1,724.00	£0.00	£1,724.00
Legal Fees – IICB Solicitors Ltd	£166.67	£0.00	£166.67
Room Hire re Company Meeting - KYP	£75.00	£0.00	£75.00
Document Retrieval Costs – Roadknight Courier Services	£97.00	£0.00	£97.00

During the periods covered by this report, the following category 2 disbursements as defined by Statement of Insolvency Practice 9 "SIP9" have been incurred: -

Stationery and Photocopying Charges	£849.45	£240.75	£1,090.20
Mileage Travel costs	£105.54	£0.00	£105.54

In the reporting period, no expenses have been drawn by my firm. In the previous reporting period, expenses totalling £3,251.56 were paid to my firm.

Please note where applicable figures are shown as gross on the Liquidator's Summary of Receipts and Payments, as the Company was not registered for VAT purposes.

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

Professional Advisor	Nature of Work	Basis of Fees
IICB Solicitors Ltd	Solicitors	Time Costs

The choice of professionals was based on my perception of their experience and ability to perform this type of work, the complexity and nature of the assignment. I also considered that the basis on which they will charge their fees represented value for money. I have reviewed the charged they have made and am satisfied that they are reasonable in the circumstances of this case.

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 Liquidator's 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 Liquidator's 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.

CHARGING AND DISBURSEMENT RECOVERY POLICIES

An up to date Irwin Insolvency Practice Statement of Office Holder's Charging and Disbursement Recovery Policies is enclosed for your information.

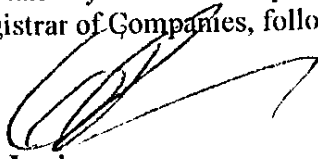
PROVISIONS OF SERVICE

To comply with the Provision of Services Regulations, some general information about Irwin Insolvency can be found in the attached summary sheet.

SUMMARY

The winding up of the company is, for all practical purposes, complete and accordingly, I am seeking my release as Liquidator of the company.

Creditors and members should note that provided no objections to my release are received, I shall obtain my release as Liquidator following the delivery of the final account and notice to the Registrar of Companies, following which my case files will be placed in storage.



Gerald Irwin
Liquidator

13 March 2020

STATUTORY INFORMATION

Name of Company: Council for Voluntary Service, Rochdale

Registered Office: Unique Enterprise Centre
Belfield Road
Rochdale
Lancashire
OL16 2UP

Note: The Company's registered office address was changed to the Liquidator's address on 21 April 2018.

Trading Address: Floor 3, Unique Enterprise Centre
Belfield Road
Rochdale
Lancashire
OL16 2UP

Company's Registered Number: 02280025

Liquidator's Name: Gerald Irwin

Liquidator's Address: Irwin Insolvency
Station House
Midland Drive
Sutton Coldfield
West Midlands B72 1TU

Date of Appointment: 18 April 2018

**Basis of Liquidators Remuneration
And By Whom Fixed:**

The basis of the Liquidator's remuneration was approved at a meeting of creditors held on 14 August 2018, by reference to the time properly spent in dealing with the matters relating to the Liquidation, such time to be charged at the hourly charge-out rate of the grade of staff undertaking the work at the time the work is undertaken and subject to the fees estimate set out in the report prepared in connection with fee approval and issued with the notice of the meeting.

Council for Voluntary Service, Rochdale
(In Liquidation)
Liquidator's Summary of Receipts and Payments

RECEIPTS	Statement of Affairs (£)	From 18/04/2018 To 17/04/2019 (£)	From 18/04/2019 To 13/03/2020 (£)	Total (£)
Furniture & Equipment	Uncertain	300.00	0.00	300.00
Debtors	7,397.00	0.00	0.00	0.00
Cash at Bank	52,657.00	53,050.78	0.00	53,050.78
Petty Cash in Hand		76.74	0.00	76.74
		53,427.52	0.00	53,427.52
PAYMENTS				
Specific Bond		1,724.00	0.00	1,724.00
Preparation of S. of A.		12,000.00	0.00	12,000.00
Liquidator's Fees		37,589.00	8.85	37,607.85
Liquidator's Expenses		126.65	0.00	126.65
Legal Fees - HCB Solicitors		200.00	0.00	200.00
Stationery & Postage		1,205.22	0.00	1,205.22
Room Hire		90.00	0.00	90.00
Statutory Advertising		376.80	0.00	376.80
Courier Fees re document retrieval		97.00	0.00	97.00
Accrued Holiday Pay claims	(1,316.00)	0.00	0.00	0.00
Trade & Expense Creditors	(40,399.00)	0.00	0.00	0.00
Local Trust	(43,186.00)	0.00	0.00	0.00
Lieu of Notice claims	(18,027.00)	0.00	0.00	0.00
Redundancy Pay claims	(24,466.00)	0.00	0.00	0.00
		53,418.67	8.85	53,427.52
Net Receipts / (Payments)		8.85	(8.85)	0.00

COUNCIL FOR VOLUNTARY SERVICE, ROCHDALE

Summary of Office Holder's time costs from 18 April 2019 to 29 February 2020

Classification of work function	Hours				Time cost £	Average Hourly Rate £
	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	
Administration and planning Statutory Matters	1.6	8.5	0	0	10.1	£252.97
Realisation of Assets	0.2	1.7	0	0	1.9	£255.26
Creditors	0.1	0.2	0	0	0.3	£266.67
Case specific matters - Cashiering	0	0	0	0.5	0.5	£125.00
Total hours	1.90	10.4	0	0.5	12.80	£248.63

Chargeout Rates

Partner	01.11.11 to date
Manager	£300 per hour
Senior Administrator	£250 per hour
Administrators	£175 per hour
Compliance Manager	£150 per hour
Senior Assistant	£200 per hour
Senior Support Staff/ Senior Cashier/PA	£150 per hour
Support Staff/Cashier/ Secretary	£150 per hour
	£125 per hour

COUNCIL FOR VOLUNTARY SERVICE, ROCHDALE

Summary of Office Holder's time costs from 18 April 2018 to 29 February 2020

Classification of work function	Hours				Time cost £	Average Hourly Rate £
	Partner	Manager	Other Senior Professionals	Assistants & Support Staff		
Administration and planning Statutory Matters	11.3	29.5	3.6	14.5	£12,712.50	£215.83
Investigations	6.2	32.9	4.4	0	£10,485.00	£241.03
Realisation of Assets	2.9	15.9	3.4	0	£5,440.00	£245.05
Creditors	4.1	16.8	1.8	1	£5,870.00	£247.68
Case specific matters - Cashiering	0.2	1.3	0	12.7	£2,202.50	£155.11
Corporation Tax	0	0.2	0	0	£50.00	£250.00
Employees	0.4	1.8	0.1	0	£587.50	£255.43
Total hours	25.10	98.4	13.3	28.2	£37,347.50	£226.35
less: Invoiced to date					£31,332.50	
					£6,015.00	

Chargeout Rates

Partner	01.11.11 to date
Manager	£300 per hour
Senior Administrator	£250 per hour
Administrators	£175 per hour
Compliance Manager	£150 per hour
Senior Assistant	£200 per hour
Senior Support Staff/ Senior Cashier/PA	£150 per hour
Support Staff/Cashier/ Secretary	£150 per hour
	£125 per hour

**IRWIN INSOLVENCY/G IRWIN & CO - INSOLVENCY PRACTICE
STATEMENT OF OFFICE HOLDER'S CHARGING AND
DISBURSEMENT RECOVERY POLICIES**

1. OFFICE HOLDER'S REMUNERATION – (CHARGE-OUT RATES FOR TIME COSTS)

	£/hour
Partner/Director	300
Manager	250
Senior Administrator	175
Administrator	150
Compliance Manager	200
Senior Assistant/Senior Cashier/PA	150
Support Staff/Cashier/Secretary	125

For resolution purposes it is proposed to charge the above rates for Office Holder's and staff time incurred or those prevailing at the time the costs are incurred. Charge-out rates will therefore be subject to periodic review and advised to creditors following the change. "Time" is charged in units of 6 minutes.

2. DISBURSEMENTS

CATEGORY 1

- i) **Postage** – Royal Mail or other Courier rates – prevailing either 1st/2nd or other class, as appropriate, plus VAT.

CATEGORY 2

- i) **Stationery and Photocopying** – 15p per sheet/item of stationery, plus VAT.
ii) **Internal Room Hire** – (usually only charged for meetings of creditors) - £75.00 plus VAT.
iii) **Office Holder Mileage Allowance** – Current prevailing HM Revenue & Customs Flat Scale Rate (as published) plus VAT.

Engine Size	Per Mile
Any	45p

For resolution purposes, it is proposed to charge the above disbursements at the above rate or those prevailing at the time the costs are incurred. Charging rates are, therefore, subject to period reviews as advised to creditors.

NOTES

References above to Category 1 and Category 2 Disbursements are as defined in Statement of Insolvency Practice 9 ("SIP 9") effective from 1 December 2015 (also available are the historic versions of "SIP9s") can be obtained by visiting the Association of Business Recovery Professionals (R3) at <https://www.r3.org.uk/what-we-do/publications/professional/statements-of-insolvency-practice>. These Statements and "Creditors Guides to Fees" are also available in printed form upon request.

As laid out in Statement of Insolvency Practice 1 ("SIP 1") Para 5, I am obliged to inform creditors that I am bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

15/04/16

**PROVISIONS OF SERVICES REGULATIONS 2009
FOR IRWIN INSOLVENCY / G IRWIN & CO**

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

Gerald Irwin is licensed to act as an Insolvency Practitioner ("IP") in the United Kingdom by the Insolvency Practitioners Association ("IPA") whom he is a member of.

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 Gerald Irwin can be found at <https://www.insolvency-practitioners.org.uk>.

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 <https://www.insolvency-practitioners.org.uk/regulation-and-guidance/ethics-code>

Complaints

At Irwin Insolvency / G Irwin & Co, 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 complaints officer, Mrs Denise Sutton. This will then formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a member of staff 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. Information on the call charges that apply is available at <https://www.gov.uk/call-charges>.

Professional Indemnity Insurance

Irwin Insolvency's / G Irwin & Co Professional Indemnity Insurance is primarily provided by Axis Speciality Europe S.E. and China Re Syndicate 2088 at Lloyds C/o PIB Risk Services Limited, Lorcía House, 43 Calthorpe Road, Edgbaston, Birmingham B15 1TS. Geographical cover, worldwide excluding USA and Canada.

VAT

Irwin Insolvency is registered for VAT under registration no. 990 3331 21

01/01/2020

Bribery Act 2010 Policy

Irwin Insolvency is committed to applying the highest standards of ethical conduct and integrity in its business activities. Every employee and individual acting on Irwin Insolvency's behalf is responsible for maintaining our reputation and for conducting company business honestly and professionally.

Irwin Insolvency take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate.

Irwin Insolvency requires all those who are associated with it to observe the highest standards of impartiality, integrity and objectivity.

Irwin Insolvency prohibits anyone acting on its behalf from:

- bribing another person. A bribe includes the offering, promising or giving of any financial or other type of advantage;
- accepting a bribe. This includes requesting, agreeing to receive or accepting any financial, or another kind of advantage;
- bribing a foreign public official; and
- condoning the offering or acceptance of bribes.

Irwin Insolvency will:

- avoid doing business with others who do not accept our values and who may harm our reputation;
- maintain processes, procedures and records that limit the risk of direct or indirect bribery;
- promote awareness of this policy amongst its staff, those acting on its behalf and entities with which it has any commercial dealings;
- investigate all instances of alleged bribery, and will assist the police, and other authorities when appropriate, in any resultant prosecutions. In addition, disciplinary action will be considered against individual members of staff;
- review this policy regularly and update it when necessary.

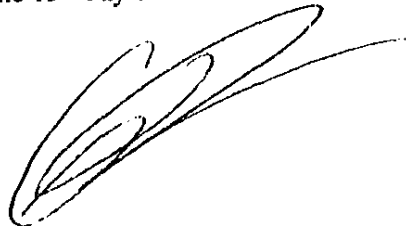
**NOTICE OF FINAL ACCOUNT OF
COUNCIL FOR VOLUNTARY SERVICE, ROCHDALE ("the Company")
- IN CREDITORS' VOLUNTARY LIQUIDATION
COMPANY REGISTRATION NUMBER: 02280025**

NOTICE IS GIVEN, by Gerald Irwin of Irwin Insolvency, under rule 6.28 of The Insolvency (England and Wales) Rules 2016 that the Company's affairs have been fully wound up.

1. Creditors have the right under rule 18.9 of The Insolvency (England and Wales) Rules 2016 to request further details of the Liquidator's remuneration and expenses. That request must be made to the Liquidator within 21 days of receipt of the final account, and with either the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question). Secured creditors may also request further details.
2. Creditors have the right under rule 18.34 of The Insolvency (England and Wales) Rules 2016 to apply to Court to challenge the amount and/or basis of the Liquidator's fees, and/or the amount of any expenses incurred. That application must be made within 8 weeks of receipt of the final account, and with either the permission of the Court, or with the concurrence of 10% in value of the creditors (including the creditor in question). Secured creditors may also make an application.
3. Creditors may object to the release of the Liquidator by giving notice in writing to the Liquidator at the address given below before the end of the prescribed period. The prescribed period will end at the later of: 8 weeks after delivery of this notice; or, if any request for information regarding the Liquidator's remuneration and/or expenses is made under rule 18.9, or if any application is made to Court to challenge the Liquidator's fees and/or expenses under rules 18.34 or 18.35, when that request or application is finally determined.
4. The Liquidator will vacate office under section 171 of the Insolvency Act 1986 when, upon expiry of the prescribed period that creditors have to object to their release, they deliver to the Registrar of Companies the final account and a notice saying whether any creditor has objected to their release.
5. The Liquidator will be released under section 173 of the Insolvency Act 1986 at the same time as vacating office, unless any creditors objected to their release.

Creditors requiring further information regarding the above, should either contact me or my manager, John Pearson on telephone number 0121 321 1700 or by email at john.pearson@irwinuk.net.

Dated this the 13th day of March 2020



**GERALD IRWIN
LIQUIDATOR**

NOTICE ABOUT FINAL DIVIDEND POSITION


**COUNCIL FOR VOLUNTARY SERVICE, ROCHDALE ("the Company")
- IN CREDITORS' VOLUNTARY LIQUIDATION
COMPANY REGISTRATION NUMBER: 02280025**

Notice is given under Rule 14.36 of The Insolvency (England and Wales) Rules 2016, by Gerald Irwin, the Liquidator, to the creditors of Council for Voluntary Service, Rochdale, that no dividend will be declared to unsecured non-preferential creditors.

A dividend will not be declared to non-preferential unsecured creditors as the funds realised have been used to make payments to meet the expenses of the Liquidation.

Creditors requiring further information regarding the above, should either contact me at Irwin Insolvency, Station House, Midland Drive, Sutton Coldfield, West Midlands B372 1TU or contact John Pearson by telephone on 0121 321 1700 or by email at john.pearson@irwinuk.net.

Dated this the 13th day of March 2020

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

**GERALD IRWIN
LIQUIDATOR**