

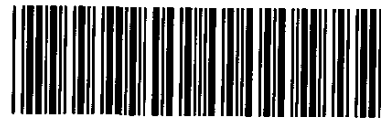
LIQ14

Notice of final account prior to dissolution in CVL



Companies House

FRIDAY



A36 *A7L9DD2A* 21/12/2018 #197
COMPANIES HOUSE

1 Company details

Company number 03086966

Company name in full 03086966 Limited
(Formerly K9 Security Limited)

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

2 Liquidator's name

Full forename(s) David

Surname Moore

3 Liquidator's address

Building name/number Leonard Curtis

Street 6th Floor, Walker House

Exchange Flags

Post town Liverpool

County/Region

Postcode L23Y L

Country

4 Liquidator's name ●

Full forename(s)

Surname

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

5 Liquidator's address ●

Building name/number

Street

Post town

County/Region

Postcode

Country

● 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.

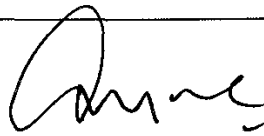
8

Sign and date

Liquidator's signature

Signature

X



X

Signature date

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y

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8

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	Malcolm Rawsthorne
Company name	Leonard Curtis
Address	6th Floor, Walker House
	Exchange Flags
	Liverpool
Post town	
County/Region	
Postcode	L 2 3 Y L
Country	
DX	
Telephone	0151 556 2790



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



LEONARD CURTIS
BUSINESS RESCUE & RECOVERY

03086966 Limited
(In Creditors' Voluntary Liquidation)

Company Number: 03086966

Registered Office: 6th Floor, Walker House, Exchange Flags, Liverpool L2 3YL

Trading Address: 28 Canal Street, Bootle, Liverpool, L20 8AH

Liquidator's Final Account
pursuant to Section 106(1) of the Insolvency Act 1986 (as amended)
and Rule 18.14 of the Insolvency (England and Wales) Rules 2016

23 October 2018

Leonard Curtis
6th Floor, Walker House, Exchange Flags,
Liverpool L2 3YL
Tel: 0151 556 2790 Fax: 0151 556 2791
recovery@leonardcurtis.co.uk
Ref: I/39/MRA/Z020E/1010

CONTENTS

- 1 Introduction
- 2 Conduct of the Liquidation
- 3 Receipts and Payments Account
- 4 Outcome for Creditors
- 5 Investigations
- 6 Liquidator's Remuneration, Expenses and Disbursements, and Creditors' Rights
- 7 Other Matters

APPENDICES

- A Summary of Liquidator's Receipts and Payments from 03 December 2002 to 23 October 2018
- B Summary of Liquidator's Time Costs from 03 December 2017 to 23 October 2018
- C Detailed Narrative of Work Performed by the Joint Liquidators and their Staff in the Period
- D Summary of Liquidator's Expenses from 03 December 2002 to 23 October 2018
- E Leonard Curtis Policy Regarding Fees, Expenses and Disbursements
- F Notice of Final Account Prior To Dissolution
- G Privacy Notice

TO ALL MEMBERS, CREDITORS AND THE REGISTRAR OF COMPANIES

1 INTRODUCTION

- 1.1 David Moore was appointed Liquidator of 03086966 Limited (Formerly K9 Security Limited) ("the Company") in accordance with a Consent Order for the restoration of the Company to the Register made on 18 February 2014 at the High Court, Liverpool District Registry. David Moore had originally been appointed Liquidator of the Company at meetings of members and creditors held on 03 December 2002.
- 1.2 David Moore is licensed in the UK by the Institute of Chartered Accountants in England and Wales.
- 1.3 There has been no change in office holder since restoration.
- 1.4 Pursuant to Section 106(1) of the Insolvency Act 1986 (as amended) ("the Act") and Rule 18.14 of the Insolvency (England and Wales) Rules 2016 (the Rules"), as the Company's affairs have been fully wound up, the Liquidator now present an account of the winding up, showing how the liquidation has been conducted and the Company's property disposed of, the outcome for creditors and other information that the Liquidator is required to disclose.
- 1.5 All figures are stated net of VAT.

2 CONDUCT OF THE LIQUIDATION

- 2.1 The Company's registered office was changed to Leonard Curtis, 20 Chapel Street, Liverpool, L3 9AG on 03 March 2014. It has subsequently been changed to Leonard Curtis, 6th Floor, Walker House, Exchange Flags, Liverpool L2 3YL on 15 July 2015.

Assets Realised

- 2.2 The Company had been in creditors' voluntary liquidation following meetings of the members and creditors held on 03 December 2002.
- 2.3 During the course of the liquidation, the liquidators had instructed solicitors to deal with the former director in respect of an overdrawn loan account. Sadly, the director passed away and the solicitors pursued the estate for settlement. Certain funds were recovered but by 2012 when it appeared that no further realisations would be forthcoming the decision was taken to conclude the liquidation and final meetings were held on 28 February 2012. The Company was subsequently dissolved.
- 2.4 Towards the end of 2013, the solicitors who had dealt with the original claim against the director discovered that further realisations had been made to the estate. As a result an amount of £45,000 plus interest was recovered.
- 2.5 It was necessary to make an application to have the Company restored to the Register at Companies House in order to deal with the further realisation and to facilitate a distribution to creditors.
- 2.6 The Consent Order was granted on 18 February 2014 and David Moore was re-appointed liquidator of the restored Company.

Unrealisable Assets

- 2.7 There are no assets that proved unrealisable:

3 RECEIPTS AND PAYMENTS ACCOUNT

- 3.1 A summary of the Liquidator's final receipts and payments for the entire liquidation, including details of all receipts and payments for the period from 03 December 2017 to 23 October 2018 is attached at Appendix A.

4 OUTCOME FOR CREDITORS

- 4.1 There are no secured creditors.

Preferential Creditors

- 4.2 Preferential claims received total £14,849.82 with no further claims anticipated as summarised in the table below.

	As at Date of Liquidation £	Claims Admitted £
HMRC (VAT)	6,000.00	14,849.82
HMRC (PAYE/NIC/CT)	25,000.00	Nil
	<u>31,000.00</u>	<u>14,849.82</u>

- 4.3 A first and final preferential dividend of 100p in the £ was declared and paid on 08 February 2017.

Ordinary Unsecured Creditors

- 4.4 Estimated unsecured creditor claims, according to the Company's books and records as at the date that the Company entered into liquidation amounted to £168,029.
- 4.5 The only claim received as at the date of this report is as follows:

	As at Date of Liquidation £	Claims Admitted £
HMRC (VAT)	12,000.00	18,475.32

- 4.6 A first and final dividend of 12.5 pence in the pound was declared and paid on 20 April 2017 in favour of ordinary unsecured creditors with admitted claims. No further dividend will be paid as all funds realised have been distributed or used or allocated for paying the expenses of the Liquidation.

5 INVESTIGATIONS

- 5.1 The liquidator has complied with his statutory obligations under the Company Directors Disqualification Act 1986 as the appropriate report has been submitted to the relevant authority.

6 LIQUIDATOR'S REMUNERATION, EXPENSES AND DISBURSEMENTS, AND CREDITORS' RIGHTS**Remuneration**

- 6.1 Following the restoration of the Company on 18 February 2014 and the appointment of David Moore as Liquidator, it was necessary to obtain the agreement of the creditors in respect of the basis of the liquidator's remuneration and disbursements following his appointment.

- 6.2 A Meeting of creditors, pursuant to Rule 4.54 of the Insolvency Rules 1986, was convened for 10 April 2014 to agree the basis of the liquidator's remuneration for the period following restoration on 18 February 2014. Unfortunately the meeting was not quorate and consequently the resolutions were not passed.
- 6.3 It was, therefore, necessary to approach the Court for an order agreeing the basis of remuneration. An order was obtained on 21 August 2014 which confirmed that the Liquidator is entitled to draw remuneration on the basis of the resolution passed by the creditors of K9 Security Limited prior to its restoration to the Register on 18 February 2014.
- 6.4 A resolution had previously been passed at the meeting of creditors held on 03 December 2002 confirming that the liquidators' remuneration be fixed by in accordance with time charges incurred, such remuneration to be drawn on account from time to time at the Liquidators' discretion.
- 6.5 The time charged by the Liquidator and his staff for the period 03 December 2017 to 23 October 2018 amounts to £4,668.00. This represents 14.8 hours at an average rate of £315.41 per hour. Attached at Appendix B is a summary of the time costs incurred by staff grade during this period. Total time costs from the restoration of the Company amount to £36,578.00.
- 6.6 At Appendix C is a detailed description of work undertaken attributable to each category of time costs and an explanation of why it was necessary for that work to be performed.
- 6.7 Fees totalling £22,556.25 have been drawn since the Company was restored on 18 February 2014. Of this sum £406.25 was drawn during the period of this report. Total fees drawn since the original appointment date of 03 December 2002 are £84,434.07.

Expenses and Disbursements

- 6.8 A summary of the Liquidator's expenses from 03 December 2017 to 23 October 2018 is attached at Appendix D. To assist creditors' understanding of this information, it has been separated into the following two categories:
- *Standard Expenses*: this category includes expenses payable by virtue of the nature of the liquidation process and / or payable in order to comply with legal or regulatory requirements.
 - *Case Specific Expenses*: this category includes expenses likely to be payable by the Liquidator in carrying out his duties in dealing with issues arising in this particular Liquidation. Included within this category are costs that are directly referable to the Liquidation but are not paid to an independent third party (and which may include an element of allocated costs). These are known as 'category 2 disbursements' and they may not be drawn without creditor approval.
- 6.9 You will note that, in general, the nature and value of expenses incurred are as originally anticipated. There are no Category 2 expenses in this case.
- 6.10 Attached at Appendix E is additional information in relation to the firm's policy on staffing, the use of subcontractors, disbursements and details of current charge-out rates by staff grade.
- 6.11 During the Liquidation, the following professional advisors and / or subcontractors have been used:

Name of Professional Advisor	Service Provided	Basis of Fees
Brabners LLP	Preparing Consent Order for restoration of the Company	Fixed Fee
Brabners LLP	Preparing Court order for agreement of basis of remuneration	Fixed Fee

Creditors' Rights

- 6.12 Under Rule 18.9 of the Rules, within 21 days of receipt of this report, a secured creditor, or an unsecured creditor with either the concurrence of at least five per cent in value of the unsecured creditors (including the creditor in question), or with the permission of the court, may request in writing that the Liquidator provides further information about his remuneration or expenses which have been itemised in this report.
- 6.13 Under Rule 18.34 of the Rules, any secured creditor, or any unsecured creditor with either the concurrence of at least 10 per cent in value of the unsecured creditors (including that creditor) or the permission of the court, may within eight weeks of receipt of the progress report that first reports the fee basis, the charging of the remuneration or the incurring of the expenses in question, make an application to court on the grounds that, in all the circumstances, the basis fixed for the Liquidator's remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Liquidator, as set out in the progress report, are excessive.
- 6.14 Unless the court orders otherwise, the costs of the application shall be paid by the applicant and are not payable as an expense of the liquidation.

7 OTHER MATTERS

Release from Office

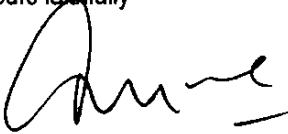
- 7.1 The Liquidator will have his release from office when he has sent to the Registrar of Companies a copy of the final account and a statement of whether any of the Company's creditors objected to the Liquidator's release. Such an objection to the Liquidator's release must be received within eight weeks from the date of receipt of the notice attached at Appendix F. Please note, all objections should be made in writing and sent to Malcolm Rawsthorne at Leonard Curtis, 6th Floor, Walker House, Exchange Flags, Liverpool, L2 3YL.
- 7.2 In the event that such an objection is received, the Liquidator will apply to the Secretary of State for their release and their release date will be as determined by the Secretary of State.
- 7.3 For your information, a creditor's guide to liquidators' fees, which sets out the rights of creditors and other interested parties under the insolvency legislation, may be accessed via the following link:
<https://www.r3.org.uk/what-we-do/publications/professional/fees>
- 7.4 If you would prefer this to be sent to you in hard copy form, please contact Malcolm Rawsthorne of this office on 0151 556 2790.
- 7.5 Creditors are also encouraged to visit the following website, which provides a step by step guide designed to help creditors navigate through an insolvency process:
<http://www.creditorinsolvencyguide.co.uk>
- 7.6 The Liquidator is bound by the Insolvency Code of Ethics, which can be found at:
<https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>

Data Protection

- 7.7 Finally, when submitting details of your claim in the liquidation, you may disclose personal data to the Liquidator. The processing of personal data is regulated in the UK by the General Data Protection Regulation EU 2016/679 as supplemented by the Data Protection Act 2018, together with other laws which relate to privacy and electronic communications. The Liquidator act as Data Controller in respect of personal data he obtains in relation to this

liquidation and is therefore responsible for complying with Data Protection Law in respect of any personal data he processes. The Liquidator's privacy notice, which is attached to this report at Appendix G, explains how he processes your personal data. Terms used in this clause bear the same meanings as are ascribed to them in Data Protection Law.

Yours faithfully

A handwritten signature in black ink, appearing to read 'David Moore', with a horizontal line extending from the end of the signature.

DAVID MOORE
LIQUIDATOR

David Moore is authorised to act as an insolvency practitioner in the UK by the Institute of Chartered Accountants in England and Wales under office holder number 7510 and is authorised to act as an insolvency practitioner in the UK by the under office holder number

APPENDIX A

SUMMARY OF LIQUIDATOR'S RECEIPTS AND PAYMENTS FROM 3 DECEMBER 2002 TO 23 OCTOBER 2018

	Per Statement of Affairs	Previous Report to 02/12/2017	03/12/2017 to 23/10/2018	Cumulative 03/12/2002 to 23/10/2018
	£	£	£	£
RECEIPTS				
Motor Vehicles	100	-	-	-
Book Debts	56,900	42,726.51	-	42,726.51
Director's Overdrawn Current Account	Uncertain	100,021.77	-	100,021.77
	57,000	142,748.28	-	142,748.28
Bank Interest Gross		234.87		234.87
ISA Interest		1,911.46	-	1,911.46
		144,894.61	Nil	144,894.61
PAYMENTS				
Agents' Valuation Fees		1,151.00	-	1,151.00
Legal Fees & Disbursements		30,834.27	-	30,834.27
Liquidator's Fees		84,027.82	406.25	84,443.07
Liquidator's Expenses		850.00	-	850.00
Bordereau Fee		225.00	-	225.00
Corporation Tax		286.16	-	286.16
Statutory Advertising		751.37		751.37
Re-direction of Mail		42.00	-	42.00
Software Licence		87.00	-	87.00
Companies House Searches		38.00		38.00
DTI Cheque Fees		23.15	-	23.15
Secretary of State Fees		807.11	-	807.11
Bank Charges		24.91	-	24.91
Irrecoverable VAT		-	81.25	81.25
Statement of Affairs Fee		2,300.00	-	2,300.00
TOTAL COSTS AND CHARGES INC.		127,247.79	487.50	127,735.29
DISTRIBUTIONS				
Amounts paid to preferential creditors		14,849.82	-	14,849.82
Amounts paid to unsecured creditors		2,309.50	-	2,309.50
TOTAL DISTRIBUTIONS		17,159.32	Nil	17,159.32
BALANCE		487.50	(487.50)	Nil
MADE UP AS FOLLOWS				
Balance at Bank		41.39	(41.39)	-
VAT Control Account		446.11	(446.11)	-
		487.50	(487.50)	Nil

APPENDIX B

SUMMARY OF LIQUIDATOR'S TIME COSTS FROM 03 DECEMBER 2017 TO 23 OCTOBER 2018

	Manager 2		Administrator 4		Total		Average Hourly Rate £
	Units	Cost £	Units	Cost £	Units	Cost £	
Statutory & Review	35	1,120.00	4	60.00	39	1,180.00	302.56
Receipts & Payments	21	672.00	-	-	21	672.00	320.00
Liabilities	69	2,208.00	-	-	69	2,208.00	320.00
Post Appointment Creds Mtngs	19	608.00	-	-	19	608.00	320.00
Total	144	4,608.00	4	60.00	148	4,668.00	
Average Hourly Rate (£)		<u>320.00</u>		<u>150.00</u>		<u>315.41</u>	

All Units are 6 minutes

APPENDIX C

DETAILED NARRATIVE OF WORK PERFORMED BY THE LIQUIDATOR AND HIS STAFF IN THE PERIOD

Statutory and Review

This category of activity encompasses work undertaken for both statutory and case-management purposes. Whilst this work has not directly resulted in any monetary value for creditors, it has ensured that the case has been managed efficiently and resourced appropriately, which is of benefit to all creditors. The work carried out under this category comprises the following:

- Case-management reviews. These are carried out periodically throughout the life of the case. A month one review is undertaken by the firm's compliance team to ensure that all statutory and best practice matters have been dealt with appropriately. As the case progresses, further six monthly reviews are undertaken to ensure that the case is progressing as planned.
- Allocation of staff, management of staff, case resourcing and budgeting.
- Review of time costs data to ensure accurate posting of time and to ensure compliance with Statement of Insolvency Practice 9.
- Review of work carried out by more junior members of staff to ensure quality of work and adherence to standards, legislation and best practice.
- Completion of closing procedures at the end of the case.

Receipts and Payments

This category of work does not result in a direct financial benefit for creditors; however, close monitoring of case bank accounts is essential to ensure that bank interest is maximised where possible, estate expenses are properly managed and kept to a minimum and amounts payable to creditors are identified and distributed promptly.

- Management of case bank account(s) to ensure compliance with relevant risk management procedures.
- Regular review of the accounts by senior member of staff to ensure that fixed and floating charge assets have been properly identified.
- Preparation of periodic receipts and payments accounts for inclusion in statutory reports.
- Timely completion of all post-appointment tax and VAT returns.
- Managing estate expenses.

Liabilities

This category of time includes both statutory and non-statutory matters. These costs have resulted in a direct benefit for creditors and can be classified as follows:

Statutory

- Processing of claims from the Company's creditors – All claims received from the Company's creditors will be logged. In this instance, there were sufficient funds available to enable a distribution to be made to both preferential and unsecured creditors of the Company and therefore claims have been formally agreed.
- Declaration and payment of dividends to both preferential and unsecured creditors.
- Preparation and submission of periodic reports to creditors.

Non statutory

- Dealing with enquiries from the Company's creditors – This will include dealing with creditors general queries by post, telephone and email. Time will also be incurred providing updates to the secured creditors on the progress of the liquidation.

Post-Appointment Creditors' Meetings

This category of time includes statutory matters. These costs have resulted in no direct benefit for creditors and can be classified as follows:

- Convening annual meeting of members/creditors as required by S105 of the Insolvency Act 1986.
- Holding the meetings
- Reporting on the outcome of voting.

APPENDIX D

SUMMARY OF LIQUIDATOR'S EXPENSES FROM 3 DECEMBER 2002 TO 23 OCTOBER 2018

Standard Expenses

Type	Charged by	Description	Total Amount Incurred since Re-instatement £	Amount Incurred in This Period £	Amount Paid £	Amount Unpaid £
Bond Fee	AUA Insolvency Risk Services	Insurance bond	90.00	Nil	90.00	Nil
Company Searches	Companies House	Extraction of company information from Companies House	8.00	Nil	8.00	Nil
Software Licence Fee	Pelstar	Case management system licence fee	87.00	Nil	87.00	Nil
Statutory Advertising	Courts Advertising	Advertising	165.15	Nil	165.15	Nil
		Total standard expenses	350.15	Nil	350.15	Nil

Case Specific Expenses

Type	Charged by	Description	Total Amount Incurred since Re-instatement £	Amount Incurred in This Period £	Amount Paid £	Amount Unpaid £
Legal Fees	Brabners	Costs of re-instating the Company and agreeing basis of remuneration	4,800.00	Nil	4,800.00	Nil
Legal Disbursements	Brabners	Costs of re-instating the Company and agreeing basis of remuneration	634.00	Nil	634.00	Nil
		Total case specific expenses	5,434.00	Nil	5,434.00	Nil

LEONARD CURTIS POLICY REGARDING FEES, EXPENSES AND DISBURSEMENTS

The following Leonard Curtis policy information is considered to be relevant to creditors:

Staff Allocation and Charge Out Rates

We take an objective and practical approach to each assignment which includes active director involvement from the outset. Other members of staff will be assigned on the basis of experience and specific skills to match the needs of the case. Time spent by secretarial and other support staff on specific case related matters, e.g. report despatching, is not charged.

Where it has been agreed by resolution that the office holders' remuneration will be calculated by reference to the time properly given by the office holders and their staff in attending to matters as set out in a fees estimate, then such remuneration will be calculated in units of 6 minutes at the standard hourly rates given below. In cases of exceptional complexity or risk, the insolvency practitioner reserves the right to obtain authority from the appropriate body of creditors that their remuneration on such time shall be charged at the higher complex rate given below.

With effect from 6 January 2014 the following hourly charge out rates apply to all assignments undertaken by Leonard Curtis:

6 Jan 2014 onwards	Standard	Complex
	£	£
Director	450	562
Senior Manager	410	512
Manager 1	365	456
Manager 2	320	400
Administrator 1	260	325
Administrator 2	230	287
Administrator 3	210	262
Administrator 4	150	187
Support	0	0

Office holders' remuneration may include costs incurred by the firm's in-house legal team, who may be used for non-contentious matters pertaining to the insolvency appointment.

Subcontractors

Where we subcontract out work that could otherwise be carried out by the office holder or his/her staff, this will be drawn to the attention of creditors in any report which incorporates a request for approval of the basis upon which remuneration may be charged. An explanation of why the work has been subcontracted out will also be provided.

Professional Advisors

Details of any professional advisor(s) used will be given in reports to creditors. Unless otherwise indicated the fee arrangement for each is based on hourly charge out rates, which are reviewed on a regular basis, together with the recovery of relevant disbursements.

The choice of professional advisors is based around a number of factors including, but not restricted to, their expertise in a particular field, the complexity or otherwise of the assignment and their geographic location.

Expenses

We are required to provide creditors with an estimate of the expenses we expect to be incurred in respect of an assignment and report back to them on actual expenses incurred and paid in our periodic progress reports. There are two broad categories of expenses: standard expenses and case specific expenses. These are explained in more detail below:

- a) Standard Expenses – this category includes expenses which are payable in order to comply with legal or regulatory requirements and therefore will generally be incurred on every case. They will include:

Type	Description	Amount
AML checks	Electronic client verification in compliance with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017	£5.00 plus VAT per individual

03086966 Limited – In Creditors' Voluntary Liquidation

Bond / Bordereau fee	Insurance bond to protect the insolvent entity against and losses suffered as a result of the fraud or dishonesty of the IP	£10.00 to £1,200.00 dependent on value of assets within case																								
Company searches	Extraction of company information from Companies House	£1.00 per document unless document can be accessed via the free service																								
Document hosting	Hosting of documents for creditors/shareholders	<table> <tr> <th>Type</th><th>First 100</th><th>Every addtl 10</th></tr> <tr> <td>ADM</td><td>£14.00</td><td>£1.40</td></tr> <tr> <td>CVL</td><td>£7.00</td><td>£0.70</td></tr> <tr> <td>MVL</td><td>£7.00</td><td>£0.70</td></tr> <tr> <td>CPL</td><td>£7.00</td><td>£0.70</td></tr> <tr> <td>CVA</td><td>£10.00</td><td>£1.00</td></tr> <tr> <td>BKY</td><td>£10.00</td><td>£1.00</td></tr> <tr> <td>IVA</td><td>£10 p.a. or £25 for life of case</td><td></td></tr> </table>	Type	First 100	Every addtl 10	ADM	£14.00	£1.40	CVL	£7.00	£0.70	MVL	£7.00	£0.70	CPL	£7.00	£0.70	CVA	£10.00	£1.00	BKY	£10.00	£1.00	IVA	£10 p.a. or £25 for life of case	
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ADM	£14.00	£1.40																								
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CVA	£10.00	£1.00																								
BKY	£10.00	£1.00																								
IVA	£10 p.a. or £25 for life of case																									
Post re-direction	Redirection of post from Company's premises to office-holders' address	0-3 months £204.00 3-6 months £303.00 6-12 months £490.00																								
Software Licence fee	Payable to software provider for use of case management system	£87.00 plus VAT per case																								
Statutory advertising	Advertising of appointment, notice of meetings etc. - London Gazette - Other	£83.02 plus VAT per advert Dependent upon advert and publication																								
Storage costs	Costs of storage of case books and records	£5.07 plus VAT per box per annum plus handling charges																								

- b) Case-specific expenses – this category includes expenses (other than office-holders' fees) which are likely to be payable on every case but which will vary depending upon the nature and complexity of the case and the assets to be realised. They will include:

Type	Description	Amount
Agents' fees	Costs of appointed agents in valuing and realising assets	Time costs plus disbursements plus VAT
Debt Collection fees	Costs of appointed debt collectors in realising debts	Generally agreed as a % of realisations plus disbursements plus VAT
Legal fees	Costs of externally appointed solicitors. Will generally comprise advice on validity of appointment, drafting of sale contracts, advice on retention of title issues and advice on any reviewable transactions.	Time costs plus disbursements plus VAT
Other disbursements	See disbursements section below	See disbursements section below

Disbursements

Included within both of the above categories of expenses are disbursements, being amounts paid firstly by Leonard Curtis on behalf of the insolvent entity and then recovered from the entity at a later stage. These are described as Category 1 and Category 2 disbursements.

- a) Category 1 disbursements: These are costs where there is specific expenditure directly referable both to the appointment in question and a payment to an independent third party. These may include, for example, advertising, room hire, storage, postage, telephone charges, travel expenses (excl. mileage), and equivalent costs reimbursed to the office holder or his or her staff. Category 1 disbursements may be drawn without prior approval.
- b) Category 2 disbursements: These are costs that are directly referable to the appointment in question but not to a payment to an independent third party. They may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis, for example, business mileage. In the event of charging for category 2 disbursements the following items of expenditure are recharged on this basis and are believed to be in line with the cost of external provision:

Internal photocopying	10p per copy
General stationery, postage, telephone etc	£100 per 100 creditors/ members or part thereof
Storage of office files (6 years)	£81.25 per box
Business mileage	45p per mile

Category 2 disbursements may be drawn if they have been approved in the same manner as an office holder's remuneration.

106(1) INSOLVENCY ACT 1986
R6.28 INSOLVENCY (ENGLAND AND WALES) RULES 2016

NOTICE OF FINAL ACCOUNT PRIOR TO DISSOLUTION

03086966 LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION ("THE COMPANY")
FORMERLY: K9 SECURITY LIMITED
COMPANY NUMBER: 03086966

NOTICE IS HEREBY GIVEN THAT

It appears to David Moore (IP Number 7510) of Leonard Curtis, 6th Floor, Walker House, Exchange Flags, Liverpool, L2 3YL ("the Liquidator") that the Company's affairs are finally wound up.

Prescribed Period:	Is the period ending at the later of eight weeks after delivery of this notice or, if any request for information is made by the creditors or any application to the court is made with regard to remuneration and expenses, when that request or application is finally determined.
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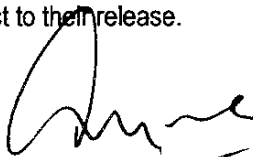
Any creditor may object to the release of the Liquidator by giving notice, in writing, to the Liquidator before the end of the Prescribed Period as detailed above. In the event that such an objection is received, the Liquidator will apply to the Secretary of State for his release and his release date will be as determined by the Secretary of State.

Under Rule 18.9 of the Insolvency (England and Wales) Rules 2016 ("the Rules"), within 21 days of receipt of the Liquidator's Final Account, a secured creditor, or an unsecured creditor with either the concurrence of at least five per cent in value of the unsecured creditors (including the creditor in question), or with the permission of the court, may request, in writing, that the liquidator provides further information about his remuneration or expenses which have been itemised in his report.

Under Rule 18.34 of the Rules, any secured creditor, or any unsecured creditor with either the concurrence of at least 10 per cent in value of the unsecured creditors (including that creditor) or the permission of the court, may within eight weeks of receipt of the progress report that first reports the fee basis, the charging of the remuneration or the incurring of the expenses in question, make an application to court on the grounds that, in all the circumstances, the basis fixed for the liquidator's remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the liquidator, as set out in the progress report, are excessive

The Liquidator will vacate office and be released under Sections 171(7) and 173(2)(e) of the Insolvency Act 1986 (as amended) respectively on delivering a copy of the final account to the Registrar of Companies unless any of the Company's creditors object to their release.

Signed: _____



Dated: 23 October 2018

DAVID MOORE
LIQUIDATOR

Leonard Curtis, 6th Floor, Walker House, Exchange Flags, Liverpool, L2 3YL
0151 556 2790

**LEONARD CURTIS
PRIVACY NOTICE FOR CREDITORS**

Information we collect and hold about you

By requesting details of your claim in this insolvency, we may collect Personal Data from you, particularly if you are a consumer creditor, a sole trader or are lodging a claim in your personal capacity.

Personal Data is information relating to a living individual. Whenever Personal Data is processed, collected, recorded, stored or disposed of it must be done within the terms of the General Data Protection Regulation ("the GDPR"). Examples of Personal Data include but may not be limited to your name, address, telephone number and email contact details.

If you do not provide us with the information we require, this may adversely affect our ability to deal with your claim, but we would ask you not to submit more Personal Data than we request from you.

Legal justification for processing your Personal Data

The processing of your Personal Data by us is necessary to enable us to comply with legal obligations under the Insolvency Act 1986 and associated legislation which we are subject to as Insolvency Practitioners.

How we use your information

All information you supply to us is required to enable us to comply with our duties under the Insolvency Act 1986 and associated legislation. It will be used to enable us to assess the extent of the insolvent entity's liabilities, to allow you to vote on any decision procedures, to enable us to communicate with you, to process your claim and to pay any dividends which may be due to you from the insolvent estate.

Who we share your information with

We may be required to share some of your Personal Data with other creditors. The data which will be shared with other creditors will be limited to that specifically required to be disclosed under insolvency legislation.

We may share some of your information with our Data Processors. Data Processors include solicitors, accountants and employment law specialists who assist us with our duties where required. We will only share your information with our Data Processors if we require their specialist advice. All of our Data Processors are subject to written contracts with us to ensure that your Personal Data is processed only in accordance with the GDPR.

How long will we hold your Personal Data for?

We will need to hold your Personal Data for a period of time after the insolvency has been concluded. This is to enable us to deal with any queries which might arise. Our Records Management Policy requires us to destroy our physical files 6 years after closure of the case. Electronic data files will be removed from our Case Management System 6 years after conclusion of the case but may be held on our server for a longer period of time but with restricted access.

Your rights in respect of your Personal Data

You have the right to request access to your Personal Data and to require it to be corrected or erased. You also have the right to request a restriction in the way we process your Personal Data or to object to its processing. You should be aware however that we may not be able to comply with your request if this would affect our ability to comply with our legal obligations.

You have the right to Data Portability. This is a right to have the Personal Data we hold about you to be provided to you in a commonly used and machine-readable format so that you can transfer that Data to another organisation in a way that is not too onerous to upload the Data.

Your right to complain

03086966 Limited – In Creditors' Voluntary Liquidation

You have the right to be confident that we are handling your Personal Data responsibly and in line with good practice. If you have a concern about the way we are handling your Personal Data you should contact our Privacy Manager in the first instance.

If you are unable to resolve your concerns with us, you have the right to complain to the Information Commissioners' Office. The Information Commissioner can be contacted at Wycliff House, Water Lane, Wilmslow, Cheshire SK6 5AF or on 0303 123 1113.

Contacting us

If you have any questions relating to the processing of your Personal Data, please write to our Privacy Manager at Leonard Curtis, Level 5, The Grove, 248A Marylebone Road, London NW1 6BB Alternatively our Privacy Manager can be contacted by telephone on 0207 535 7000 or by email: privacy@leonardcurtis.co.uk.

Data Controller: LEONARD CURTIS