

The Directors  
Aberdeen House Care Limited

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By Email

15 December 2023  
Our ref: 23CVL055ABE

### **Letter of Engagement**

**Aberdeen House Care Limited trading as Aberdeen House Care ("the Company")**

#### **1. INTRODUCTION**

- 1.1 This letter, referred to herein as the "the Engagement Letter", sets out the terms upon which we offer to act in connection with the provision of professional services to the Board of Directors ("the Board") of Aberdeen House Care Limited trading as Aberdeen House Care ("the Company"). The options discussed at our initial meeting and the rationale for the Creditors' Voluntary Liquidation ("CVL") are detailed in the attached summary at Appendix I.

#### **2. SCOPE**

- 2.1 To assist the directors in convening the meeting of members and creditors Decision Procedure to place the Company into creditors voluntary liquidation and for Laura Stewart, of Business Helpline Group and Gareth Wilcox, of Opus Restructuring to be appointed as Joint Liquidators.

#### **Your Responsibilities**

- 2.1 You will be responsible for providing accurate information in respect of the Company's affairs. We have sent a questionnaire under separate cover, which should be returned completed at your earliest convenience. In particular you are required to provide a list of all creditors' names and addresses and amounts owed to them.
- 2.2 You should understand that in order for us to carry out our work, we may need to question directors and senior management regarding the preparation of the various documents and supporting information. Please confirm your agreement that all such personnel will be available for this purpose although we will firstly liaise with you in view of the sensitivity of our work. We will ensure we exercise maximum discretion in this matter.
- 2.3 You will be required to prepare a Statement of Affairs for the Company and whilst we are assisting you in the preparation of this document, you nevertheless will be responsible for its accuracy. When provided with a draft of the statement of affairs it is important that you go through it in detail and understand it in its entirety. If there are any errors, alterations, amendments or additions that you wish to make, then you should advise us immediately. You

will be required to verify the contents of the Statement of Affairs by signing a statement of truth.

- 2.4 A director will also be required to chair the shareholders' general meeting and any virtual or physical meeting of creditors convened although our staff will be present to help with the conduct of the various meetings. I have fully detailed your duties and responsibilities and the firms in respect of the process of placing the company into liquidation in Appendix II.
- 2.5 In the period up to the meeting of the shareholders and decision process chosen for the creditors, the Board of Directors remains responsible for the conduct of the affairs of the Company and you are under a duty to preserve its assets and minimise its liabilities. A letter will be issued under separate cover which details the action which should be taken by the Directors to protect the Company's position.
- 2.6 No assets should be disposed of, except to the extent necessary to meet essential costs and expenses of the Company. In the event that material assets are to be sold, these should first be valued by appropriate independent agents with adequate professional indemnity insurance. In addition, if any of the directors or any other party connected with the Company is interested in purchasing the business or any of the Company's assets, they should seek independent advice. If assets are disposed of after a copy of the Statement of Affairs has been issued to creditors, this information must be disclosed to creditors before the decision date or if there is to be a virtual meeting it may be presented to the meeting

#### **Books, records and digital data**

- 2.7 It is also required that the books and records of the Company, including the statutory records (which should include your PSC register) and any data held on a computer or server, be delivered to our offices prior to the shareholders' meeting. Please contact Nicole Sharples to arrange delivery of the records detailed in the attached schedule. Current Data Protection Law applies to all data held and it is your responsibility to comply with the regulation. In preparation for my appointment, I shall need to be advised of any breaches of the Data Protection Law that have occurred. I shall also require confirmation that digital data once copied has been deleted from any personal laptops. Please also provide me with all passwords to access the digital data and confirm that access has been restricted so that the risk of any breach is mitigated. Failure to provide all books and records and data and limit access may result in a breach of duty by the directors which a liquidator will be required to report to the Insolvency Service.

#### **Employees**

- 2.8 You have various obligations under the employment legislation that you will need to meet and we suggest that you obtain legal advice on your responsibilities as a Board to the employees and government agencies. This is especially important if it is anticipated that more than 20 employees will be made redundant prior to the company formally entering into CVL. **If more than 20 employees are to be made redundant prior to the company entering liquidation then the directors are required to file form HR1 with the Redundancy Payments Office.**

#### **Our Responsibilities**

- 2.9 We will review the last audited accounts and any subsequent management accounts to assist with the preparation of a Statement of Affairs. We will also review all available financial information.

- 2.10 We will be responsible for providing you with the relevant documentation to place the Company into CVL.
- 2.11 We will also be responsible for helping you conduct any meetings or decision process in accordance with legislative requirements.
- 2.12 By signing this Engagement Letter you confirm that, if we deem it appropriate, we may instruct agents to carry out professional valuations of the assets of the Company.
- 2.13 By signing this Engagement Letter you confirm your agreement to Business Helpline Group and Opus Restructuring holding any monies in advance of their appointment relating to the Company in a non-interest-bearing client account until such time as they are transferred to a designated estate account or used to discharge agreed pre appointment fees and disbursements.

#### **The Firm's changing role in this assignment**

- 2.13 Liquidating a company is a complex legal process subject to regulatory requirements in the insolvency legislation, Statements of Insolvency Practice ("SIPs") and those of our regulatory bodies. As the assignment develops, our role changes and it is important that we make you aware of how this may affect you.
- 2.14 To date, as the Company's advisor, we owed our prime duty to the Company acting through its Board and took appropriate steps to ensure that the Board received appropriate advice on its options.
- 2.15 From now on, as our Insolvency Practitioner becomes potential Liquidator, they will have to take a more independent and balanced approach, arranging for independent valuations of assets and recording information about the Company's affairs and dealings without compromising their future duty as Liquidator. Any advice that they give from this point will have to remain independent to avoid compromising the potential appointment as Liquidator and may have to be disclosed to creditors.
- 2.16 Once appointed Liquidator, our Insolvency Practitioner will owe their prime duty to the creditors as a whole and has a duty to act in a way that is fair and just, similar to officers of the Court. They will have to realise and distribute assets, maximising realisations for creditors. They will have to investigate the Company's affairs, which may lead to action being taken against individual Directors in respect of transactions and the disposal of assets entered into by the Company, and they must submit a report to the Secretary of State under the Company Directors Disqualification Act ("CDDA"). This may, from the Board's perspective, appear hostile, although the Liquidators will merely be fulfilling their statutory duty as required.

#### **Limitations in the Scope of our Work**

- 2.17 We would confirm that we are being employed by the Board in respect of the position of the Company only. We are not employed to give advice to the directors on their own personal circumstances and should this be required we would advise directors to seek their own independent legal advice.
- 2.18 Should you be in any doubt regarding your personal rights and obligations as a director and/or Shareholder, or require any advice on specific matters concerning your personal position, you should take separate legal advice.

- 2.19 We confirm that should the Directors decide to sell any assets prior to the date of the proposed liquidation, we will not advise on any potential sale nor will we advise any parties connected with the purchaser.
- 2.20 We are however obliged to provide directors with information in respect of Sections 216 & 217 of the Insolvency Act 1986, which we have attached at Appendix III. The Insolvency Service has issued guidance on the Reuse of Company Names which may be found <https://www.gov.uk/government/publications/re-use-of-company-names/re-use-of-company-names>. If you think that the statutory restrictions on the re-use of the Company's name may apply, you may wish to seek independent legal advice immediately on how to address this matter, as your options for overcoming the statutory restrictions diminish after any sale of the Company's business.
- 2.21 We will rely upon the integrity of the information provided to us by the Company and its accountant together with information contained in the Company's records.
- 2.22 The scope of our work will not constitute an audit and we will rely upon the Company to disclose all matters of significance. Accordingly, we will be unable to and will not express an audit opinion on the financial position of the Company.

### **3. OUR TEAM**

- 3.1 Laura Stewart will be responsible for providing the services on behalf of Business Helpline Group Limited, and will involve other staff as necessary. We also propose involving Nicole Sharples, who will deal with the day-to-day management of the case.
- 3.2 Gareth Wilcox will be responsible for providing the services on behalf of Opus Restructuring and will involve other staff as necessary.
- 3.3 We confirm that Laura Stewart is a Licensed Insolvency Practitioner licensed by the Insolvency Practitioners Association and is qualified to act as Liquidator of the Company.
- 3.4 We confirm that Gareth Wilcox is a Licensed Insolvency Practitioner licensed by the Insolvency Practitioners Association and is qualified to act as Liquidator of the Company.
- 3.5 We are not aware of any prior professional or personal relationship between Business Helpline Group Limited, Laura Stewart, Gareth Wilcox or any of their staff and the Company (or any of its Directors and Shareholders). By signing this Engagement Letter, you confirm that neither the Company nor any associates has had any previous dealings with Business Helpline Group Limited and Opus Restructuring and that you are not aware of, or consider that there is any, conflict of interests which precludes Business Helpline Group Limited and Opus Restructuring or the proposed Liquidator accepting this appointment.

### **4. FEES AND OTHER EXPENSES**

#### **Pre-Appointment Fee**

- 4.1 In accordance with our discussion our fees in assisting with the decision procedure for creditors and the preparation of an estimated statement of affairs will be £7,000 plus VAT including costs. Costs of the liquidation will look to be recovered by the proposed liquidator from later realisations.

- 4.2 The fees are payable by the directors and/or Shareholders or directly from the Company and should be deposited with this firm prior to any notices being circulated to creditors. For the avoidance of doubt, the Company's directors and shareholders are severally liable for the payment of these fees.

Please be aware that, depending on creditors' initial responses, a physical meeting of creditors may need to be held. If this happens, there will be an additional cost of £1,000 plus VAT plus expenses.

- 4.3 By signing this engagement or instructing us to continue work on your behalf following receipt of this engagement letter you accept personal liability to Business Helpline Group Limited for the fees on your own account and on behalf of your fellow directors and / or shareholders. You and they expressly advised to seek your own independent legal advice before assuming this liability. By signing this engagement letter, you warrant that you have notified all other shareholders and directors of this obligation and have obtained their consent and that you and/or they have either sought legal advice or have chosen not to seek advice and will not at a later date question the liability to make payment in respect of the Fees.
- 4.4 Further, in the event that sufficient information is not provided within 60 days to proceed with the engagement, the instruction may be terminated and the foregoing fees will become payable / be retained to cover the time costs and outlays incurred.
- 4.5 A copy of our remuneration policy can be found here <https://businesshelpline.uk/fee-remuneration-policy/>, which includes details of our current charge-out rates and our basis for charging expenses.

#### **Post-Appointment Fee**

- 4.6 It is for the creditors to agree the basis of the Liquidators' remuneration once appointed. The Liquidators will seek creditors' agreement for remuneration to be based on the time costs properly incurred in dealing with this matter and this will be paid from the assets of the Company.

### **5. LIABILITY AND INDEMNITY**

- 5.1 We will perform the services with reasonable skill and care and acknowledge that we will be liable to you for any loss, damage, costs and/or interest ("Loss") caused by our negligence or breach of contract, subject to the following provisions:
- 5.11 We will not be liable if such losses are due to the provision of false, misleading or incomplete information or documentation or due to the acts or omissions of any other person;
- 5.12 We will not be responsible for any consequential loss howsoever caused.
- 5.13 Any losses will be limited to 2.5 times the fees charged or £100,000 whichever is lower.
- 5.2 Where any Loss is suffered by you for which we would otherwise be jointly and severally liable with any third parties, the extent to which such Loss shall be recoverable by you from us, as opposed to the third party, shall be limited so as to be in proportion to our contribution to the overall fault for such damage or Loss, as agreed between the parties, or in the absence of agreement, as finally determined by an English Court.

5.3 Unless and to the extent that they have been finally and judicially determined to have been caused by our fraud, wilful default, negligence or breach of contract, you will indemnify on demand and hold harmless Business Helpline Group Limited and Opus Restructuring against all third party actions, claims, proceedings and losses whatsoever and howsoever arising from, or in any way connected with, the provision of the Services.

5.4 Nothing in this paragraph 5 is intended to exclude or limit our liability for fraud or for any other acts or losses that cannot lawfully be excluded or limited.

## **6. TERMS**

6.1 A copy of our Terms of Business is enclosed.

6.2 The Provision of Services Regulations 2009 requires that we disclose information in respect of our professional indemnity insurance and I would advise that this information is available on our website at <https://businesshelpline.uk/provision-of-service-regulations/>.

6.3 We would advise that professional indemnity insurance for Opus Restructuring is provided by Travelers Insurance Company Limited c/o Centor Insurance & Risk Management Limited, 17 Dominion Street, London, EC2M 2EF limited to £5,000,000 for any one claim in the United Kingdom (including Channel Islands and the Isle of Man), the Republic of Ireland and Qatar.

6.4 The Terms of Business forms part of the Engagement Letter. Should any of the terms included in the Terms of Business conflict with any of the other Engagement Terms set out or referred to herein, the latter will prevail.

6.5 It is expressly agreed and understood that the Engagement Terms apply to all Services provided by us pursuant to the Engagement, whether such Services are performed or remain in place and fully effective until varied or replaced by written agreement between us.

6.6 We would be grateful if you would confirm your agreement to the Engagement Terms by signing and returning to us the attached copy of this letter. Should we not hear from you to the contrary we will assume that the Engagement Terms are agreed.

## **7. COMPLAINTS**

7.1 Every endeavour will be made to try to resolve any issues that may arise. However, if any matter is not dealt with to your satisfaction your complaint should be made to the Insolvency Complaints Gateway by visiting their website <https://www.gov.uk/complain-about-insolvency-practitioner> and completing and submitting their online form. Alternatively, you can print the form from the Insolvency Service's website and email it to [insolvency.enquiryline@insolvency.gov.uk](mailto:insolvency.enquiryline@insolvency.gov.uk) or contact the Insolvency Service by telephone on 0300 678 0015.

7.2 Should you have any queries please do not hesitate to contact my colleague Nicole Sharples on 0800 088 2142.

## **8. JURISDICTION AND GOVERNING LAW**

8.1 The Engagement Terms and the Services provided pursuant to them shall be governed by and interpreted in accordance with English law. A claim may only be brought against us (in contract, tort or otherwise) if it can be brought in English law without reference to the law of any other country.

8.2 The parties to these Engagement Terms irrevocably agree that the Courts of England and

Wales shall have exclusive jurisdiction to settle any dispute (including claims for set-off and counterclaims).

## 9 DATA PROTECTION

- 9.1 During the course of our engagement, you may disclose personal data to us in order that we may provide our services to you. The processing of personal data is regulated in the UK by the General Data Protection Regulation EU 2016/679 as amended for the UK by the Data Protection, Privacy and Electronic Communications (Amendments etc) (EU Exit) Regulations 2019 and supplemented by the Data Protection Act 2018 together with other laws which relate to privacy and electronic communications. In this clause, we refer to these laws as "**Data Protection Law**". In providing our services, we act as an independent controller and are, therefore, responsible for complying with Data Protection Law in respect of any personal data we process in providing our services to you. Our privacy statement (which can be accessed at <https://businesshelpline.uk/privacy-policy/>) explains how we process personal data. You are also an independent controller responsible for complying with Data Protection Law in respect of the personal data you process and, accordingly, where you disclose personal data to us you confirm that such disclosure is fair and lawful and otherwise does not contravene Data Protection Law. Terms used in this clause bear the same meanings as are ascribed to them in Data Protection Law.

## 10 ANTI MONEY LAUNDERING

- 10.1 We are required to comply with anti money laundering legislation and so need to verify the identities of the directors and shareholders with over 25% of the Company's shares or voting rights. Therefore, please bring to our next meeting or provide certified copies of the passport or driving licence (with photo) and recent utility bill for each of those individuals (if you have not already done so).
- 10.2 As part of our client identification process, we may undertake an online credit search for the purpose of verifying the identity of each director and shareholder who has more than a 25% interest in the Company. To do so the service provider may check the details supplied against any particulars on any database (public or otherwise) to which they have access. They may also use your details in the future to assist other companies for verification purposes. A record of the search will be retained. By signing this engagement letter, you confirm that each of the parties subject to the identification process have been advised of the above and have no objection to the search being undertaken.
- 10.3 Please note that we will not accept any funds, hold or deal with any assets, or carry out any work for you until we have completed our anti money laundering checks.
- 10.4 For the purposes of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 and this engagement, please note the following:
- the data controller is Business Helpline Group Limited;
  - the data are intended to be processed only for the purposes of preventing money laundering and terrorist financing and for completing the work set out in the engagement letter, if agreed; and
  - for the above purposes, we may also gather information from or make enquiries into electronic information databases.



Yours sincerely



Business Helpline Group Limited

Encs.

Name of Director Mr Mahesh kotecha

18 Dec 2023

Date .....

Signed   
Mahesh Kotecha (Dec 18, 2023, 8:06pm)

Name of Director Mrs pragna kotecha

18 Dec 2023

Date .....

Signed   
Pragna Kotecha (Dec 18, 2023, 8:09pm)

Name of Director Rakesh Kotecha

18 Dec 2023

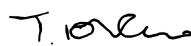
Date .....

Signed   
Rakesh Kotecha (Dec 18, 2023, 6:20pm)

Name of Director Trushali Kotecha

18 Dec 2023

Date .....

  
Trushali Kotecha (Dec 18, 2023, 6:27pm)

## **Appendix I**

### **Options discussed at the initial meeting with the directors**

If your company has debt problems, there are a number of possible alternatives that can help you to manage them. I will briefly summarise the advantages and disadvantages of each option and discuss them in the light of your company's circumstances.

#### **Doing nothing discussed**

##### **ADVANTAGES**

No formal insolvency process entered  
Maintain reputation of company and value of any goodwill  
Directors maintain control of the company

##### **DISADVANTAGES**

Any creditor may seek to wind-up the company  
Any execution or distress may occur  
Risk of trading whilst insolvent - directors personally liable for any losses  
Directors may be disqualified from acting as a director for up to 15 years if they traded whilst insolvent

#### **Informal arrangement discussed**

##### **ADVANTAGES**

No formal insolvency process entered  
Maintain reputation of company and value of any goodwill  
Directors maintain control of the company

##### **DISADVANTAGES**

Agreement not binding  
Any creditor may seek to wind-up the company  
Any execution or distress may occur  
Risk of trading whilst insolvent - directors personally liable for any losses  
Directors may be disqualified from acting as a director for up to 15 years if they traded whilst insolvent

#### **Re-financing discussed**

##### **ADVANTAGES**

No formal insolvency process entered  
Maintain reputation of company and value of any goodwill  
Directors maintain control of the company

##### **DISADVANTAGES**

May require some form of personal guarantee from the directors and/or the granting of specific security over one or more of the company's assets  
Depending on company history, the availability of a re-financing solution may be restricted depending on the company's past credit history, the willingness of the directors to guarantee any borrowing, whether the company has any free assets to offer as security and the amount of secured borrowing it already has

#### **Sale discussed**

##### **ADVANTAGES**

Strong brand identity or intellectual property  
Sale including the liabilities

## **DISADVANTAGES**

Marketing and lead time to find a purchaser  
Continuing deterioration of the situation  
Purchaser may not be willing to take on the liabilities

## **Moratorium discussed**

### **ADVANTAGES**

Moratorium will ease creditor pressure  
The directors remain in control of the company while the business continues to trade and options for the company's rescue are explored.  
Although the Moratorium initially lasts for 20 business days, this can be extended by a further 20 business days (and longer, if creditors agree).

### **DISADVANTAGES**

A Moratorium alone will not resolve the company's difficulties.  
The company must pay the debts incurred during the Moratorium (and certain pre-Moratorium debts) as and when they fall due, otherwise the Moratorium will be terminated.  
It must remain likely that the Moratorium will result in the rescue of the company as a going concern, otherwise the Moratorium will be terminated.  
The company will have to pay for a Monitor to oversee the Moratorium and the directors will need to provide the Monitor with trading information and accounts throughout the Moratorium. The directors will also need to ask the Monitor for consent to make certain payments. There are also restrictions on the company granting security, disposing of assets and obtaining credit during a Moratorium.

## **Administration discussed**

### **ADVANTAGES**

Moratorium will ease creditor pressure  
An Administration is designed to hold a business together while plans are formed either to put in place a financial restructuring to rescue the company, or to sell the business and assets to produce a better result for creditors than a liquidation. Administration can also be used where neither of these objectives can be achieved, simply as a mechanism to liquidate assets and distribute the proceeds to secured or preferential creditors, but this is not the primary purpose of the law.

### **DISADVANTAGES**

Once an administrator is appointed, he takes over the running of the company from the directors and is responsible for any decision to continue or discontinue trading and he has control over how the company and/or its assets are disposed of.  
The ability to continue trading depends on the availability of funds for working capital

## **Company Voluntary Arrangement ("CVA") discussed**

### **ADVANTAGES**

Enables the company to compromise debts owed  
Binds all creditors  
Flexible  
Directors retain control of the company  
Once the arrangement is successfully concluded the company remains in the control of its existing members and management  
The company is able to continue to trade without adverse publicity

### **DISADVANTAGES**

No moratorium available unless a formal Moratorium is entered into separately or you go into administration first

Need to ensure that the issues leading to insolvency have been addressed otherwise the CVA will fail  
HMRC will require all returns to be up to date before considering

### **Arrangement or Reconstruction under Companies Act 2006**

#### **ADVANTAGES**

Enables company to compromise debts owed

Binds all creditors

Flexible

Directors retain control of the company

Once the arrangement is successfully concluded, the company remains in control of its existing members and management

#### **DISADVANTAGES**

Relatively expensive, lengthy and public, as it is a court process

No statutory protection from creditors unless a Moratorium is entered into first

Need to ensure that the issues leading to insolvency have been addressed so that the company can meet obligations proposed by the Arrangement

### **Members' Voluntary Liquidation discussed**

#### **ADVANTAGES**

A way to distribute the assets of the company to members

No investigation into the conduct of the directors

#### **DISADVANTAGES**

Company must be solvent

### **Creditors' Voluntary Liquidation ("CVL") discussed**

#### **ADVANTAGES**

Directors of an insolvent company can voluntarily take steps to wind up the company

Limiting ongoing liability for trading whilst insolvent

#### **DISADVANTAGES**

The company will no longer be able to trade except as an orderly wind down

The liquidator will take control of the assets

### **Compulsory Liquidation discussed**

#### **ADVANTAGES**

Directors of an insolvent company can voluntarily take steps to wind up the company

Limiting ongoing liability for trading whilst insolvent

#### **DISADVANTAGES**

Compulsory Liquidation is the process where the court orders that the company is wound up  
Official Receiver is initially appointed liquidator although he may subsequently be replaced by an insolvency practitioner

Once appointed, the liquidator takes control of the company from the directors

The company to cease trade except for an orderly wind down

Increased costs deducted from realisations

## **RATIONALE FOR CVL**

Please refer to Appendix 3.

## **Appendix II**

### **Duties and Responsibilities of Director nominated by the Board of Directors and of the Firm**

Process to place the company into CVL

#### **Provision of Information**

In order to initiate the processes to place the company into liquidation you will be responsible for providing the following information:

- Current list of the names and addresses of all shareholders
- Current list of the names and addresses of all creditors
- Financial information to be able to draft the Statement of Affairs
- History of the company using the proforma below
- Last three years' balance sheets and profit and loss accounts
- Information about any disposition of the company's property within the last 12 months
- Information about any disposition of the company's property after the Statement of Affairs has been signed and circulated to creditors

#### **Shareholders' Meeting**

- A shareholders' meeting must be convened to place the company into liquidation.
- The director nominated by the Board will be responsible for signing the relevant notices and my firm will be responsible for ensuring that the notices are circulated to members.

#### **Deemed Consent Procedure**

- If it is decided that the deemed consent procedure will be used to place the company into Liquidation you will be required to sign the relevant notices for the process and my firm will be responsible for ensuring that the notices are circulated to all creditors.
- It may also be considered necessary to advertise the procedure and you will be responsible for signing the notice to be advertised.
- You will also be responsible for reviewing any objections to the deemed consent procedure received or requests for a physical meeting
- When considering objections or requests an assessment will need to be made about the amount of the claim of the creditor objecting to the process or requesting a meeting
- It may be appropriate for you to obtain independent assistance in determining the authenticity of a prospective participant's authority or entitlement to participate and the amount for which they are permitted to do so, in the event these are called into question
- My firm will provide guidance with the process
- A record of the decision will need to be signed by you

#### **Virtual Meeting**

- If it is decided that a virtual meeting should be convened to place the company into Liquidation you will be required to sign the relevant notices for the process and my firm will be responsible for ensuring that the notices are circulated to all creditors.
- It will be necessary to advertise the virtual meeting and you will be responsible for signing the notice to be advertised.
- You will also be responsible for reviewing any requests for a physical meeting
- When considering requests an assessment will need to be made about the amount of the claim of the creditor

- It may be appropriate for you to obtain independent assistance in determining the authenticity of a prospective participant's authority or entitlement to participate and the amount for which they are permitted to do so, in the event these are called into question
- My firm will provide guidance with the process
- You will be the Chair of the virtual meeting, however, one of the firm's nominated Insolvency Practitioners will conduct the meeting on your behalf
- A record of the decision will need to be signed by you

### **Statement of Affairs**

- You will be responsible for providing accurate information and signing the Statement of Affairs ("SOA").
- This document needs to be delivered to creditors one business day prior to the decision process and I will need this finalised, signed and provided to me at least 7 days prior to the decision date so that my firm may ensure this is delivered to creditors.

### **Material Transaction**

- Where the statement of affairs will not state the company's affairs at the decision date for the creditors' nomination of a liquidator, the directors of the company must cause a report (written or oral) to be made to the creditors e.g., if after you have provided the SOA, you then dispose of any of the assets of the company.
- If the deemed consent process is in train, a report will need to be submitted to creditors immediately and this may extend the decision date.
- If a virtual or physical meeting has been convened, the report will be presented to the meeting.

### **Objections and Requests for meeting**

- As detailed above it will be your responsibility to review claims to assess whether the threshold for convening a physical meeting has been met.
- It may be appropriate for you to obtain independent assistance in determining the authenticity of a prospective participant's authority or entitlement to participate and the amount for which they are permitted to do so, in the event these are called into question
- Where the threshold has been met by creditors either objecting to the deemed consent process or requesting a physical meeting, it will be necessary to convene a physical meeting and the deemed consent or virtual meeting will be superseded by the physical meeting.

### **Physical Meeting**

- If it is decided that a physical meeting should be convened to place the company into Liquidation, you will be required to sign the relevant notices for the process and my firm will be responsible for ensuring that the notices are circulated to all creditors.
- It will be necessary to advertise the physical meeting and you will be responsible for signing the notice to be advertised.
- It may be appropriate for you to obtain independent assistance in determining the authenticity of a prospective participant's authority or entitlement to participate and the amount for which they are permitted to do so, in the event these are called into question
- My firm will provide guidance with the process
- You will be the Chair of the physical meeting, however one of the firm's nominated Insolvency Practitioners will conduct the meeting on your behalf
- A record of the decision will need to be signed by you

## Appendix III

### SECTION 216 INSOLVENCY ACT 1986

- (1) This section applies to a person where a Company ("the liquidating Company") has gone into insolvent liquidation on or after the appointed day and he was a director or shadow director of the Company at any time in the period of 12 months ending with the day before it went into liquidation.
- (2) For the purposes of this section, a name is a prohibited name in relation to such a person if—
  - (a) it is a name by which the liquidating Company was known at any time in that period of 12 months, or
  - (b) it is a name which is so similar to a name falling within paragraph (a) as to suggest an association with that Company.
- (3) Except with leave of the court or in such circumstances as may be prescribed, a person to whom this section applies shall not at any time in the period of 5 years beginning with the day on which the liquidating Company went into liquidation—
  - (a) be a director of any other Company that is known by a prohibited name, or
  - (b) in any way, whether directly or indirectly, be concerned or take part in the promotion, formation or management of any such Company, or
  - (c) in any way, whether directly or indirectly, be concerned or take part in the carrying on of a business carried on (otherwise than by a Company) under a prohibited name.
- (4) If a person acts in contravention of this section, he is liable to imprisonment or a fine, or both.
- (5) In subsection (3) "the court" means any court having jurisdiction to wind up companies; and on an application for leave under that subsection, the Secretary of State or the official receiver may appear and call the attention of the court to any matters which seem to him to be relevant.
- (6) References in this section, in relation to any time, to a name by which a Company is known are to the name of the Company at that time or to any name under which the Company carries on business at that time.
- (7) For the purposes of this section a Company goes into insolvent liquidation if it goes into liquidation at a time when its assets are insufficient for the payment of its debts and other liabilities and the expenses of the winding up.
- (8) In this section "Company" includes a Company which may be wound up under Part V of this Act.



## SECTION 217 INSOLVENCY ACT 1986

- (1) A person is personally responsible for all the relevant debts of a Company if at any time—
  - (a) in contravention of section 216, he is involved in the management of the Company, or
  - (b) as a person who is involved in the management of the Company, he acts or is willing to act on instructions given (without the leave of the court) by a person whom he knows at that time to be in contravention in relation to the Company of section 216.
- (2) Where a person is personally responsible under this section for the relevant debts of a Company, he is jointly and severally liable in respect of those debts with the Company and any other person who, whether under this section or otherwise, is so liable.
- (3) For the purposes of this section the relevant debts of a Company are—
  - (a) in relation to a person who is personally responsible under paragraph (a) of subsection (1), such debts and other liabilities of the Company as are incurred at a time when that person was involved in the management of the Company, and
  - (b) in relation to a person who is personally responsible under paragraph (b) of that subsection, such debts and other liabilities of the Company as are incurred at a time when that person was acting or was willing to act on instructions given as mentioned in that paragraph.
- (4) For the purposes of this section, a person is involved in the management of a Company if he is a director of the Company or if he is concerned, whether directly or indirectly, or takes part, in the management of the Company.
- (5) For the purposes of this section a person who, as a person involved in the management of a Company, has at any time acted on instructions given (without the leave of the court) by a person whom he knew at that time to be in contravention in relation to the Company of section 216 is presumed, unless the contrary is shown, to have been willing at any time thereafter to act on any instructions given by that person.
- (6) In this section “Company” includes a Company which may be wound up under Part V.

## **The Insolvency Act 1986**

### **Section 216 Restriction on re-use of company names**

216(1) [Application] This section applies to a person where a company ("the liquidating company") has gone into insolvent liquidation on or after the appointed day and he was a director or shadow director of the company at any time in the period of 12 months ending with the day before it went into liquidation.

216(2) [Prohibited name] For the purposes of this section, a name is a prohibited name in relation to such a person if -

- (a) it is a name by which the liquidating company was known at any time in that period of 12 months, or
- (b) it is a name which is so similar to a name falling within paragraph (a) as to suggest an association with that company.

216(3) [Restriction] Except with leave of the court or in such circumstances as may be prescribed, a person to whom this section applies shall not at any time in the period of 5 years beginning with the day on which the liquidating company went into liquidation -

- (a) be a director of any other company that is known by a prohibited name, or
- (b) in any way, whether directly or indirectly, be concerned or take part in the promotion, formation or management of any such company, or
- (c) in any way, whether directly or indirectly, be concerned or take part in the carrying on of a business carried on (otherwise than by a company) under a prohibited name.

216(4) [Penalty] If a person acts in contravention of this section, he is liable to imprisonment or a fine, or both.

216(5) ["The court"] In subsection (3) "the court" means any court having jurisdiction to wind-up companies; and on an application for leave under that subsection, the Secretary of State or the official receiver may appear and call the attention of the court to any matters which seem to him to be relevant.

216(6) [Interpretation re name] References in this section, in relation to any time, to a name by which a company is known are to the name of the company at that time or to any name under which the company carries on business at that time.

216(7) [Interpretation re insolvent liquidation] For the purposes of this section a company goes into insolvent liquidation if it goes into liquidation at a time when its assets are insufficient for the payment of its debts and other liabilities and the expenses of the winding-up.

216(8) ["Company"] In this section "company" includes a company which may be wound up under Part V of this Act.

## **The Insolvency Act 1986**

### **Section 217 Personal liability for debts, following contravention of s.216**

217(1) [Personal liability] A person is personally responsible for all the relevant debts of a company if at any time -

- (a) in contravention of section 216, he is involved in the management of the company, or
- (b) as a person who is involved in the management of the company, he acts or is willing to act on instructions given (without the leave of the court) by a person whom he knows at that time to be in contravention in relation to the company of section 216.

217(2) [Joint and several liability] Where a person is personally responsible under this section for the relevant debts of a company, he is jointly and severally liable in respect of those debts with the company and any other person who, whether under this section or otherwise, is so liable.

217(3) [Relevant debts of company] For the purposes of this section the relevant debts of a company are -

- (a) in relation to a person who is personally responsible under paragraph (a) of subsection (1), such debts and other liabilities of the company as are incurred at a time when that person was involved in the management of the company, and
- (b) in relation to a person who is personally responsible under paragraph (b) of that subsection, such debts and other liabilities of the company as are incurred at a time when that person was acting or was willing to act on instructions given as mentioned in that paragraph.

217(4) [Person involved in management] For the purposes of this section, a person is involved in the management of a company if he is a director of the company or if he is concerned, whether directly or indirectly, or takes part, in the management of the company.

217(5) [Interpretation] For the purposes of this section a person who, as a person involved in the management of a company, has at any time acted on instructions given (without the leave of the court) by a person whom he knew at that time to be in contravention in relation to the company of section 216 is presumed, unless the contrary is shown, to have been willing at any time thereafter to act on any instructions given by that person.

217(6) ["Company"] In this section "company " includes a company which may be wound up under Part V.

## **The Insolvency (England & Wales) Rules 2016: Part 22**

### **PERMISSION TO ACT AS DIRECTOR ETC. OF COMPANY WITH A PROHIBITED NAME (SECTION 216)**

#### **Preliminary**

**22.1.** — (1) The rules in this Part—

- (a) relate to permission required under section 216 (restriction on re-use of name of company in insolvent liquidation) for a person to act as mentioned in section 216(3) in relation to a company with a prohibited name;
- (b) prescribe the cases excepted from that provision, that is to say, in which a person to whom the section applies may so act without that permission; and
- (c) apply to all windings up to which section 216 applies.

#### **Application for permission under section 216(3)**

**22.2.** — (1) At least 14 days' notice of any application for permission to act in any of the circumstances which would otherwise be prohibited by section 216(3) must be given by the applicant to the Secretary of State, who may—

- (a) appear at the hearing of the application; and
- (b) whether or not appearing at the hearing, make representations.

#### **Power of court to call for liquidator's report**

**22.3.** When considering an application for permission under section 216, the court may call on the liquidator, or any former liquidator, of the liquidating company for a report of the circumstances in which the company became insolvent and the extent (if any) of the applicant's apparent responsibility for it doing so.

#### **First excepted case**

**22.4.** — (1) This rule applies where—

- (a) a person ("the person") was within the period mentioned in section 216(1) a director, or shadow director, of an insolvent company that has gone into insolvent liquidation; and
- (b) the person acts in all or any of the ways specified in section 216(3) in connection with, or for the purposes of, the carrying on (or proposed carrying on) of the whole or substantially the whole of the business of the insolvent company where that business (or substantially the whole of it) is (or is to be) acquired from the insolvent company under arrangements—
  - (i) made by its liquidator, or
  - (ii) made before the insolvent company entered into insolvent liquidation by an officeholder acting in relation to it as administrator, administrative receiver or supervisor of a CVA.

(2) The person will not be taken to have contravened section 216 if prior to that person acting in the circumstances set out in paragraph (1) a notice is, in accordance with the requirements of paragraph (3), —

- (a) given by the person, to every creditor of the insolvent company whose name and address—
  - (i) is known by that person, or
  - (ii) is ascertainable by that person on the making of such enquiries as are reasonable in the circumstances; and
- (b) published in the Gazette.

(3) The notice referred to in paragraph (2)—

- (a) may be given and published before the completion of the arrangements referred to in paragraph (1)(b) but must be given and published no later than 28 days after their completion;
- (b) must contain—
  - (i) identification details for the company,
  - (ii) the name and address of the person,
  - (iii) a statement that it is the person's intention to act (or, where the insolvent company has not entered insolvent liquidation, to act or continue to act) in all or any of the ways specified in section 216(3) in connection with, or for the purposes of, the carrying on of the whole or substantially the whole of the business of the insolvent company,
  - (iv) the prohibited name or, where the company has not entered into insolvent liquidation, the name under which the business is being, or is to be, carried on which would be a prohibited name in respect of the person in the event of the insolvent company entering insolvent liquidation,
  - (v) a statement that the person would not otherwise be permitted to undertake those activities without the leave of the court or the application of an exception created by Rules made under the Insolvency Act 1986,
  - (vi) a statement that breach of the prohibition created by section 216 is a criminal offence, and
  - (vii) a statement as set out in rule 22.5 of the effect of issuing the notice under rule 22.4(2);
- (c) where the company is in administration, has an administrative receiver appointed or is subject to a CVA, —
  - (i) the date that the company entered administration, had an administrative receiver appointed or a CVA approved (whichever is the earliest), and
  - (ii) a statement that the person was a director of the company on that date; and
- (d) where the company is in insolvent liquidation, —
  - (i) the date that the company entered insolvent liquidation, and
  - (ii) a statement that the person was a director of the company during the 12 months ending with that date.

(4) Notice may in particular be given under this rule—

- (a) prior to the insolvent company entering insolvent liquidation where the business (or substantially the whole of the business) is, or is to be, acquired by another company under arrangements made by an office-holder acting in relation to the insolvent company as administrator, administrative receiver or supervisor of a CVA (whether or not at the time of the giving of the notice the person is a director of that other company); or
- (b) at a time when the person is a director of another company where—
  - (i) the other company has acquired, or is to acquire, the whole, or substantially the whole, of the business of the insolvent company under arrangements made by its liquidator, and
  - (ii) it is proposed that after the giving of the notice a prohibited name should be adopted by the other company.

(5) Notice may not be given under this rule by a person who has already acted in breach of section 216.

## **Statement as to the effect of the notice under rule 22.4(2)**

**22.5.** The statement as to the effect of the notice under rule 22.4(2) must be as set out below—

“Section 216(3) of the Insolvency Act 1986 lists the activities that a director of a company that has gone into insolvent liquidation may not undertake unless the court gives permission or there is an exception in the Insolvency Rules made under the Insolvency Act 1986. (This includes the exceptions in Part 22 of the Insolvency (England and Wales) Rules 2016.) These activities are—

- (a) acting as a director of another company that is known by a name which is either the same as a name used by the company in insolvent liquidation in the 12 months before it entered liquidation or is so similar as to suggest an association with that company;
- (b) directly or indirectly being concerned or taking part in the promotion, formation or management of any such company; or
- (c) directly or indirectly being concerned in the carrying on of a business otherwise than through a company under a name of the kind mentioned in (a) above.

This notice is given under rule 22.4 of the Insolvency (England and Wales) Rules 2016 where the business of a company which is in, or may go into, insolvent liquidation is, or is to be, carried on otherwise than by the company in liquidation with the involvement of a director of that company and under the same or a similar name to that of that company.

The purpose of giving this notice is to permit the director to act in these circumstances where the company enters (or has entered) insolvent liquidation without the director committing a criminal offence and in the case of the carrying on of the business through another company, being personally liable for that company's debts.

Notice may be given where the person giving the notice is already the director of a company which proposes to adopt a prohibited name.”

## **Second excepted case**

**22.6.** — (1) Where a person to whom section 216 applies as having been a director or shadow director of the liquidating company applies for permission of the court under that section not later than seven business days from the date on which the company went into liquidation, the person may, during the period specified in paragraph (2) below, act in any of the ways mentioned in section 216(3), notwithstanding that the person does not have the permission of the court under that section.

(2) The period referred to in paragraph (1) begins with the day on which the company goes into liquidation and ends either on the day falling six weeks after that date or on the day on which the court disposes of the application for permission under section 216, whichever of those days occurs first.

## **Third excepted case**

**22.7.** The court's permission under section 216(3) is not required where the company there referred to though known by a prohibited name within the meaning of the section—

- (a) has been known by that name for the whole of the period of 12 months ending with the day before the liquidating company went into liquidation; and
- (b) has not at any time in those 12 months been dormant within the meaning of section 1169(1), (2) and (3)(a) of the Companies Act.

## Terms and Conditions

The following are our standard **Terms and Conditions** upon which we shall carry out all professional work on behalf of the Board of Directors (hereinafter referred to as the “Board”) of the Company. These provisions are designed to assist us in providing you with an efficient and effective service and will form the basis of our on-going relationship.

### 1. Documents Forming our Agreement

These standard Terms and Conditions will be accompanied by an Engagement Letter, setting out some further details governing our relationship, and these two documents, together with any related appendices and schedule, shall together represent a contract between us. Where there is any conflict between the terms of the Engagement Letter, if any, and these standard Terms and Conditions, the terms set out in the Engagement Letter will prevail.

### 2. Our Obligations

**Business Helpline Group Limited** (hereinafter referred to as “BHG”) is a limited company.

It is Our responsibility to:

- (a) Practise professionally, competently, conscientiously and objectively;
- (b) Avoid any conflict of interest;
- (c) Comply with any relevant legislation, Statements of Insolvency Practice and with the rules of the regulatory body(ies) responsible for regulating our insolvency practitioners.

### 3. Exclusion of Liability

The scope of the engagement, as set out in the Engagement Letter, will restrict our liability to those matters in respect of which it is retained to assist. Within that scope, we will not be held responsible or liable for any losses arising from matters on which information material to the engagement is withheld or concealed from BHG, or misrepresented to us, by the Company and its directors, managers and employees, professional advisers and other third parties who are concerned with the engagement, except and only to the extent that it has resulted from our knowing disregard of matters of which BHG has actual knowledge, bad faith or wilful default.

The Board agree that the liability, to the Company, of BHG, its directors, employees and agents (in contract or tort or under statute or otherwise) for any losses suffered by the Company arising out of, or in connection with our work, will be limited as set out in the following paragraph.

The aggregate liability of BHG, its directors, partners, agents and employees or any of them to pay damages for losses suffered by the Board or the Company as a direct result of breach of contract, negligence or any other tort by BHG in connection with the services provided in connection with the engagement will be limited to that proportion of actual loss which was directly caused by us. Our liability will not, in any circumstances (other than where we act in bad faith or with wilful default) exceed a total aggregate sum of five times the fees paid to BHG under the terms of the Engagement Letter (the aggregate limit). Where our duty of care is to more than one party, the limit of the our liability will be aggregate limit allocated between the parties in whatever proportions they agree between themselves.

Under no circumstances will BHG be liable to pay for any damages to the Board or the Company for losses arising out of, or in any way connected with, action taken, omissions, or acts by the Board or anyone acting on the Board's behalf.

Business Helpline Group Limited is solely responsible to you for the performance of obligations and there shall be no liability attaching to any individual partner, director, manager or employee of the firm for the performance of those obligations whether in contract or in tort.

#### **4. Indemnity**

As further consideration for providing the services to the Board as set out in the Engagement Letter, the Board agrees to indemnify BHG from and against all losses arising out of, or in connection with, the engagement or otherwise, by reason of, or in connection with any other matter or activities referred to as contemplated in the Engagement Letter which BHG may suffer or incur in any jurisdiction. All costs and expenses incurred by us will be reimbursed by the Board promptly on demand, including any reasonable costs incurred in connection with the investigation of, preparation for, or defence of any pending or threatened litigation or claim within the terms of the indemnity or any matter incidental thereto. The Board will not be responsible for any losses to the extent that they arise from, or have resulted from, the negligence of BHG or from the knowing disregard of matters of which BHG, or its partners, directors, managers or employees had actual knowledge, or from our bad faith or wilful default.

This indemnity will be in addition to any rights that the we may have at common law or otherwise (including, but not limited to, any right of contribution).

If BHG becomes aware of any claim relevant for the purposes of the indemnity, we will promptly notify the Board of the claim and will, subject to being indemnified by you to our reasonable satisfaction against all losses, liabilities, claims, costs, charges and expenses suffered or incurred thereby, take, or procure to be taken, such action as the Board may reasonably request to avoid a dispute, resist, appeal, compromise or defend such a claim. We will provide the Board and its legal advisers with such information and documentation relating to such claim as the Board may reasonably require.

#### **5. Staffing of the engagement and working with third parties**

We reserve the right to choose the personnel within BHG to undertake the engagement on behalf of the Board and to change them as we consider necessary during the course of the engagement.

BHG confirms that it will use staff with the appropriate level of expertise and experience for the type of work being undertaken in the engagement.

BHG may, when it considers it appropriate, outsource specific tasks to third parties during the course of the engagement.

#### **6. Confidential Information**

Whilst acting for the Board we shall keep any information and documentation we obtain relating to the Company confidential, except where disclosure is required by law or regulation, or in other exceptional circumstances, and as set out below.

BHG reserves the right to consult third parties in relation to the engagement in accordance with the terms of the Engagement Letter, and the Board irrevocably authorises us to discuss matters in relation to this engagement with such third parties and to disclose relevant confidential information to them



as we consider appropriate. That disclosure is on the basis that it is reasonable to expect that those third parties will maintain appropriate confidentiality in respect of matters disclosed to them.

## **7. Data Protection Act and Copyright**

BHG retains all copyright, database right and other intellectual property rights in original material (including correspondence) provided to you in the course of any work that the firm carries out on your behalf.

The Board will have a non-exclusive licence to use all original material created by us and provided to the Board for the purpose for which such material was prepared. From time to time, we may also provide the Board with copies of other material, the copyright and/or other intellectual property rights in which may belong to third parties. BHG does not authorise you to copy or otherwise use this third-party material in any manner which might amount to an infringement of the copyright and/or other intellectual property rights of that third party.

Any personal data that BHG may hold about individuals will be kept safe, secure and confidential. However, we may share information with the following:

(a) Any of the third parties consulted by us either specifically in connection with this engagement or generally in support of our office administration, but only on the strict understanding that your information will be kept confidential; and

(b) If we are under a duty to give the information, or if required by law.

## **8. Third Party Rights**

It is not intended that any terms of our engagement with the Board shall be enforceable by a third party.

## **9. Electronic Communication**

Unless the Board specifically requests us in writing not to do so, you agree that we may communicate with you and others in connection with this engagement, and otherwise, by e-mail.

In doing so, you acknowledge and accept the risks inherent in this form of communication, particularly its unauthorised interception and of its not reaching its intended recipient.

## **10. Regulatory Matters**

Nothing in the Engagement Letter or these Terms and Conditions prevents us from complying with the law, statute, or regulations of any relevant professional body responsible for regulating the business activities of the firm.

## **11. No set-off**

All monies including, but not limited to, any fees or expenses payable by the Board to BHG under this engagement will be paid in full in accordance with the Engagement Letter without any set off, deduction, counter-claim or withholding payment.

## **12. Assignment and variation**

The Engagement Letter and these terms and conditions are personal to the parties to them and the rights and obligations of the parties may not be assigned or otherwise transferred.

The engagement may be varied by an agreement in writing between the Practice and the Board, or by BHG issuing Terms and Conditions that replace these Terms and Conditions, and to which you do not object within 28 days of their despatch.

### **13. Severability**

Each provision in the Engagement Letter and these Terms and Conditions is severable, and if any provision is, or becomes, invalid or unenforceable or contravenes any applicable regulations or law, the remaining provisions will remain in full force and effect.

### **14. Force Majeure**

A force majeure event for the purposes of these Terms and Conditions will mean any material event or circumstance beyond the reasonable control of a party, including Act of God, explosion, revolution, insurrection, riot, civil commotion, national or local emergency, terrorist act, act of government, cyber attack on computer systems, strike, fire or flood.

If any party is affected by a force majeure event which prevents or delays full or prompt performance of the services to be provided in the engagement, it will promptly notify the other party.

Neither party will be liable for any delays or failure to perform the services to be provided in the engagement to the extent that it arises from a force majeure event.

### **15. Governing Law and Jurisdiction**

English law shall apply to the construction and interpretation of our contract with you and the English Courts shall have exclusive jurisdiction to resolve any disputes under it.

# **SCHEDULE OF BOOKS AND DOCUMENTS TO BE DELIVERED TO Business Helpline Group Limited**

	Item	Period to be covered	Are they being delivered?
1.	Certificate of incorporation	-	
2.	Company seal	-	
3.	Statutory books comprising minute book, register of members, PSCs, directors, annual returns, share certificates etc	-	
4.	Debentures, legal charges, copy guarantees	-	
5.	Freehold deeds, leases	-	
6.	Audited or draft accounts including management accounts	Last six years	
7.	Tax computations and working papers	Last six years	
8.	Wages records, P45s, payment summaries (EPS), full payment submissions (FPS)	Last six years	
9.	Correspondence with pensions advisers & providers	Last six years	
10.	Employees' details, addresses, date of birth, length of service etc	Last six years	
11.	Health & Safety records, accident book	Last 12 years	
12.	VAT returns, assessments and working papers	Last six years	
13.	Hire purchase, lease purchase and leasing agreements	Last six years	
14.	Bank statements	Last six years	
15.	Cheque book stubs (unused books to be destroyed)	Last six years	
16.	Paying in books	Last six years	
17.	List of standing orders and direct debits	Current	
18.	Insurance policies and claims correspondence	Current	

19.	Any formal contracts (example: to supply or reserving ownership)	Current	
20.	Nominal Ledger	Last two years	
21.	Cash book	Last six years	
22.	Petty cash book	Last six years	
23.	Sales day book and ledger	Last six years	
24.	Unpaid sales invoices and correspondence, if disputed	As far back as they go	
25.	Purchase day book and ledger	Last six years	
26.	Details of all legal actions	Last six years	
27.	Files of sales and purchase credit notes	Last six years	
28.	Sales delivery notes and proofs of delivery	Last six years	
29.	Papers relating to any hazardous waste (production, storage, carriage, treatment and removal)	Last 12 years	
30.	Environmental permit file	Last 12 years	
31.	V5s for motor vehicles, MOT certificates	Current	
32.	All keys	Current	
33.	Petty cash and stamps	-	
34.	Headed stationery – <b>not to be used</b>	-	
35.	Any other relevant correspondence or documentation	-	
36.	All electronic data, including access passwords	As far back as they go	

For electronic data, please complete the following table:

Description of data	Software used	Access password
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Signed \_\_\_\_\_  
Director

Date \_\_\_\_\_





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**Parties involved with this document**

Document processed	Party + Fingerprint
Mon, 18th Dec 2023 20:06:25 UTC	Mahesh Kotecha - Signer (3f7065445537c986b69a81b3133023b5)
Mon, 18th Dec 2023 20:09:50 UTC	Pragna Kotecha - Signer (e54973bb150526a3dd0e0b3fa4897618)
Mon, 18th Dec 2023 18:20:23 UTC	Rakesh Kotecha - Signer (25ab508ef3df78d87dbb780f7e869cca)
Mon, 18th Dec 2023 18:27:07 UTC	Trushali Kotecha - Signer (a74343c48625c76497c62c7f85d484e4)

**Audit history log**

Date	Action
Mon, 18th Dec 2023 20:09:51 UTC	Pragna Kotecha viewed the envelope (151.124.107.116)
Mon, 18th Dec 2023 20:09:51 UTC	This envelope has been signed by all parties (151.124.107.116)
Mon, 18th Dec 2023 20:09:51 UTC	Pragna Kotecha signed the envelope (151.124.107.116)
Mon, 18th Dec 2023 20:07:36 UTC	Pragna Kotecha viewed the envelope (151.124.107.116)
Mon, 18th Dec 2023 20:07:30 UTC	Pragna Kotecha opened the document email. (66.249.93.33)
Mon, 18th Dec 2023 20:06:26 UTC	Mahesh Kotecha viewed the envelope (151.124.107.116)
Mon, 18th Dec 2023 20:06:25 UTC	Mahesh Kotecha signed the envelope (151.124.107.116)
Mon, 18th Dec 2023 20:02:32 UTC	Mahesh Kotecha viewed the envelope (151.124.107.116)
Mon, 18th Dec 2023 20:02:00 UTC	Mahesh Kotecha viewed the envelope (151.124.107.116)
Mon, 18th Dec 2023 20:01:06 UTC	Mahesh Kotecha viewed the envelope (151.124.107.116)
Mon, 18th Dec 2023 18:48:53 UTC	Trushali Kotecha viewed the envelope (85.255.235.185)
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Mon, 18th Dec 2023 18:27:07 UTC	Trushali Kotecha signed the envelope (85.255.235.185)
Mon, 18th Dec 2023 18:26:11 UTC	Trushali Kotecha viewed the envelope (85.255.235.185)
Mon, 18th Dec 2023 18:26:02 UTC	Trushali Kotecha opened the document email. (66.249.93.33)
Mon, 18th Dec 2023 18:20:24 UTC	Rakesh Kotecha viewed the envelope (85.255.235.185)
Mon, 18th Dec 2023 18:20:23 UTC	Rakesh Kotecha signed the envelope (85.255.235.185)
Mon, 18th Dec 2023 18:19:28 UTC	Rakesh Kotecha viewed the envelope (85.255.235.185)

Mon, 18th Dec 2023 18:19:22 UTC	Rakesh Kotecha opened the document email. (85.255.235.185)
Mon, 18th Dec 2023 12:21:53 UTC	Pragna Kotecha opened the document email. (66.249.93.48)
Fri, 15th Dec 2023 23:41:09 UTC	Mahesh Kotecha opened the document email. (66.249.93.43)
Fri, 15th Dec 2023 23:40:51 UTC	Mahesh Kotecha opened the document email. (66.249.93.40)
Fri, 15th Dec 2023 14:14:06 UTC	Trushali Kotecha opened the document email. (66.249.93.44)
Fri, 15th Dec 2023 13:51:59 UTC	Trushali Kotecha opened the document email. (66.249.93.35)
Fri, 15th Dec 2023 13:15:47 UTC	Mahesh Kotecha opened the document email. (66.249.92.15)
Fri, 15th Dec 2023 13:15:44 UTC	Document emailed to rmkcare@gmail.com (3.8.20.145)
Fri, 15th Dec 2023 13:15:44 UTC	Document emailed to trushalikotecha@gmail.com (18.170.69.49)
Fri, 15th Dec 2023 13:15:43 UTC	Document emailed to rakesh@hsmidlands.com (3.8.88.83)
Fri, 15th Dec 2023 13:15:43 UTC	Document emailed to maheshpragna@hotmail.com (3.8.40.248)
Fri, 15th Dec 2023 13:15:40 UTC	Sent the envelope to Trushali Kotecha (trushalikotecha@gmail.com) for signing (86.5.138.73)
Fri, 15th Dec 2023 13:15:40 UTC	Sent the envelope to Rakesh Kotecha (rakesh@hsmidlands.com) for signing (86.5.138.73)
Fri, 15th Dec 2023 13:15:39 UTC	Sent the envelope to Pragna Kotecha (rmkcare@gmail.com) for signing (86.5.138.73)
Fri, 15th Dec 2023 13:15:39 UTC	Sent the envelope to Mahesh Kotecha (maheshpragna@hotmail.com) for signing (86.5.138.73)
Fri, 15th Dec 2023 13:10:30 UTC	Trushali Kotecha has been assigned to this envelope (86.5.138.73)
Fri, 15th Dec 2023 13:10:30 UTC	Rakesh Kotecha has been assigned to this envelope (86.5.138.73)
Fri, 15th Dec 2023 13:10:30 UTC	Pragna Kotecha has been assigned to this envelope (86.5.138.73)
Fri, 15th Dec 2023 13:10:30 UTC	Mahesh Kotecha has been assigned to this envelope (86.5.138.73)
Fri, 15th Dec 2023 13:08:25 UTC	Document generated with fingerprint d8ccb057799d1a1b7d03b4701b643b19 (86.5.138.73)
Fri, 15th Dec 2023 13:08:19 UTC	Document generated with fingerprint 69061b970be6a16e26a174367c789b14 (86.5.138.73)
Fri, 15th Dec 2023 13:08:02 UTC	Envelope generated by Business Helpline (86.5.138.73)