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|  | Communicating the appointment |  |  |  |
|  | Advertise the following notices in the London Gazette:   * Winding up resolution - within ***14 days*** of the resolution being passed * Notice of appointment (Form 600a) - within ***14 days*** of appointment   Complete an **Advertising Decision Form** to evidence whether other discretionary advertising considered necessary or not  Where a distribution to unsecured creditors is anticipated and you wish to advertise for claims now, note this **must be gazetted** and **may** also be advertised in such other manner as IP thinks fit  Check if the change of registered office for the company has been filed at Companies House prior to requesting adverts be placed. The address should reflect the position as at the date of publication | CVL401 – F CVL11 – F  CVL12 – F  CVL20 - F | s85 s109 |  |
|  | Send to the Registrar of Companies:   * Winding up resolution – due within ***15 days*** of being passed * Notice of appointment of liquidator - Form 600 – due within * ***14 days*** of appointment * Change of Registered Office – AD01 - (if not changed pre-appointment) * Copy of Statement of Affairs together with LIQ02 – must be delivered within 5 business days of completion of deemed consent or decision procedure ***(remember that any schedules of employee/former employee and consumer creditors must be removed before filing the SoA’s at Companies House).*** Ifany Statements of Concurrence have been signed by other directors regarding the Statement of Affairs, include these with the filing * Also consider if any discrepancy was established prior to appointment with the information held at Companies House on the beneficial ownership of the Company (see point 8 in Checklist 1 for further information) and this has not already been remedied by the directors, remember that the obligation to remedy the discrepancy passes to the liquidator(s) on appointment. If this was not checked prior to appointment (because you were appointed during the creditors’ decision process for example), ensure this is reviewed and any discrepancy found, reported appropriately * Reporting in this regard may be carried out by completing the online form provided by Companies House – see below <https://www.gov.uk/guidance/report-a-discrepancy-about-a-beneficial-owner-on-the-psc-register-by-an-obliged-entity> | CVL403 - LCVL339 - FCVL404 - FCVL113 - FCVL320 - FCVL320A - F | s109  CA ‘06  R6.3  R6.5 |  |
|  | Deliver notice to creditors & members on the outcome of the ***deemed consent*** procedure or ***virtual meeting*** (physical if requisitioned) and the Liquidator’s appointment within ***28 days.*** Issue the following:   * Covering letter (which includes the report on the outcome of the decision process) * Proof of debt form * SIP2 Creditor’s Questionnaire * Include a copy of the SoA only to any creditors or members who did not receive the original notices about the proposed liquidator’s appointment under R6.14   If the decision regarding the Liquidator’s remuneration and expenses (or unpaid pre-appointment fees under R6.7) were not sought when the Liquidator’s appointment was considered, this can be addressed in the above letter to creditors**\***, most likely by seeking a decision ***by correspondence*** or by convening a ***virtual meeting*** for this purpose (but remember that a ***physical meeting*** can only be convened if requested by the requisite number of creditors) – ***14 days clear notice*** is required from delivery of the notice about the decision to creditors  If not seeking to address this immediately, there is a separate letter (see CVL442) which can be used when it is considered appropriate during the liquidation  ***\*****Nb, unless a committee was formed in which case the fees estimate should be issued to all creditors, but it will be the committee who are responsible for agreeing the basis of remuneration and estimate of fees*  Specimen fees estimates for time costs and set amount/percentage basis remuneration can be found at the appendices | CVL405 – L  CVL307 – F  CVL407 – F  CVL405A – F  CVL405B – F  CVL405C - F    CVL343 – F CVL344 - F | SIP 9  R6.15  R6.22  s233 |  |
|  | If fee decisions are being sought with the above ***by correspondence***, monitor the receipt of voting forms up to the ***decision date*** and complete CVL351. If decisions are being sought other than by correspondence eg, at a ***virtual meeting***, monitor voting  Whilst unlikely, if any requests for a ***physical meeting*** to consider the fee decisions are made, complete CVL356 to establish if any of the thresholds in s246ZE have been met (the 10/10/10 rule threshold) – if so, a ***physical meeting*** must be convened instead and notice of it must be sent to creditors within ***3 business days*** of a threshold for a meeting being met  Complete a record of the outcome of the ***decision procedure*** by correspondence following the ***decision date*** – remember that creditors have until 23.59 hours on the ***decision date*** to vote, unless a meeting (virtual or physical, if requested) is convened, in which case it will be up to the time of the meeting on the ***decision date***  If a ***virtual meeting*** has been held to seek fee approval rather than by correspondence, the record should be in the form of a minute of the meeting | CVL351 - FCVL356 - FCVL350 – F CVL405D - F | s246ZE  R15.40 |  |
|  | Ensure the following creditors are also notified of the Liquidator’s appointment within **28 days**:   * Utility companies * Credit / charge card companies * Landlords * Finance, HP and leasing companies * Customers for deposits and payments in advance * Sub-contractors * Bankers (but see response – if any – to CVL321) * Guarantors * Sheriff, Under Sheriff and Bailiffs * Solicitors regarding actions commenced or defended * Factors or invoice discounters * Auditors (but see response – if any – to CVL323)   **Note** - *If writing to a creditor or member who did not receive notice of the original decision on the liquidator’s appointment, enclose a copy of the SoA with the letter* | CVL408 – LCVL409 – LCVL410 - LCVL411 - LCVL412 - LCVL413 - LCVL415 – L | R6.15(1)(a) |  |
|  | Complete a Certificate of issue confirming circulation of the notification of appointment to creditors and members | CVL000 - F | R1.52 |  |
|  | Ensure all correspondence refers to the company “In Liquidation” and provides details of the Liquidator. Remember to include this information in all electronic communication as well as hard copy documents  If the company’s website is to remain operational ensure that it includes a statement that the company is being wound up |  | s188 |  |
|  | Secured Creditors |  |  |  |
|  | Notify any secured creditors of the Liquidator’s appointment. Request copies of charge documentation and details of security held and obtain agreement to the proposed asset disposal strategy for any assets subject to the secured creditor(s) charges together with the basis of the Liquidator’s remuneration for dealing with such assets – see provisions of R18.38 in this regard | CVL417 - L | R18.38 |  |
|  | Request solicitors to advise on the validity of any security over company assets, in particular any purported fixed charge over book debts | CVL418 - L |  |  |
|  | **Moratoriums under Part A1 of the Act – if applicable** |  |  |  |
|  | If immediately before the Company went into liquidation, there was a moratorium under Part A1 of the Act in force, notice of the liquidator’s appointment must also be delivered to the appointed monitor ***within 14 days*** beginning with the day on which the liquidator is appointed |  | R6.23A  Insolvency (E&W)(No2) (Amendment) Rules 2021 |  |
|  | **Receiver in Office – if applicable** |  |  |  |
|  | Write to the receiver and request details of the appointment, security details, receipts and payments and details of unrealised assets | CVL414 - L |  |  |
|  | Write to solicitors requesting they advise in the validity of the security, in particular any purported fixed charge over book debts | CVL416 - L |  |  |
|  | If there is committee of creditors – obtain details and advise them of the Liquidator’s appointment | CVL419 - L |  |  |
|  | **Liquidation Committee** |  |  |  |
|  | See **Checklist 3** for the formalities of establishing a committee – ensure the notice of membership (and any amended notice) has been filed with the Registrar |  |  |  |
|  | **Insurance and Bonding** |  |  |  |
|  | If not already dealt with, advise Insurance Brokers by telephone and ensure all company assets are adequately insured until disposed of |  |  |  |
|  | Complete Insurance Questionnaire within required timescale and forward to Insurance Broker with:   * General letter appointing them as Insurance Brokers to the Company * Original Motor and Employers’ Liability Certificates (required to obtain refunds) – if applicable * Copy of Statutory Inspection Certificates for Engineering Plant (may result in reduced premiums) – if applicable | CVL424 - L CVL425 - L |  |  |
|  | Complete a bond calculation and forward a copy to cashiers to obtain a bond | CVL426 - F |  |  |
|  | **Instructing 3rd party providers** |  |  |  |
|  | If any instructions are to be given to 3rd party service providers/ subcontractors in the liquidation such as agents, solicitors, ERA specialists, complete anInstruction of 3rd parties record if not already done as part of the pre-appointment processes | CVL109 - F | Insolvency Code of Ethics |  |
|  | Instruct agents to deal with company’s assets | CVL427 – L |  |  |
|  | If assets are being sold to a connected party, a detailed note of the reasoning behind both the decision to make the sale and all the alternatives considered must be prepared for the file and signed off by the engagement partner |  | SIP13 – effective  1/12/16 |  |
|  | Instruct solicitors if appropriate to deal with matters relating to liquidation eg. Lease disclaimers, book debt collections, validity of charges, etc | CVL428 – L |  |  |
|  | **Employees and pensions** |  |  |  |
|  | Obtain a list of all employees (Name, address, job title and details of remuneration etc) |  |  |  |
|  | Complete **Employee Claims and Pension Schemes** checklist  This checklist prompts the completion of the separate **Pensions Checklist** which contains details of statutory notices (including s120 Notices) and Auto and Re-enrolment and must be completed in every case | Checklist 10  CVL434 - C |  |  |
|  | If >20 employees, notify the relevant Regional JobCentre Plus Rapid Response Unit where the business operates as soon as possible upon appointment. Contact details for the National Employer Service Team, North West England, Southern England & London & Home Counties are below:  National Employer Service Team – Bev Morris (on 0121-626-3261 or via [bev.morris1@dwp.gov.uk](mailto:bev.morris1@dwp.gov.uk))  North West England - Vicky Jeffers (on 07855-319663 or via [vicky.jeffers@dwp.gov.uk](mailto:vicky.jeffers@dwp.gov.uk))  Southern England – Jennie Murphy (on 01823-349153 or via [jennie.murphy@dwp.gov.uk](mailto:jennie.murphy@dwp.gov.uk))  London & Home Counties – Yianna Pagoni or Gerald Ahern (on 020-7342-3104 or [yianna.pagoni@jobcentreplus.gov.uk](mailto:yianna.pagoni@jobcentreplus.gov.uk) or [Gerald.ahern@dwp.gov.uk](mailto:Gerald.ahern@dwp.gov.uk)) |  |  |  |
|  | Obtain a case reference number (CN) for the case from the RPO – redundant employees will need this number before they can apply online for their entitlements  The case set-up form should be emailed to [redundancypaymentsonline@insolvency.gov.uk](mailto:redundancypaymentsonline@insolvency.gov.uk) – if the request is urgent, provide specific information about the expected or actual date of dismissal  Alternatively, the CN will be provided when the RP14/RP14a are uploaded. The employer name and CN can be input into CVL431 prior to issue to employees – see below | CVL429 - F |  |  |
|  | Write to all redundant employees and include the following helpsheets about how employees should make their claim for entitlements online:  Claiming for redundancy and monies owed online – CVL431  RP1 Help for Claimants – CVL431A  If there are 20 or more employees who will be made redundant from one establishment, complete Form HR1 and forward to Department for Business, Energy & Industrial Strategy (BEIS) and any recognised trade unions immediately on appointment | CVL430 – L  CVL431 – F  CVL431A - F  CVL432 – L  CVL433 - F |  |  |
|  | **Debtors** |  |  |  |
|  | If not already done, obtain a complete list of debtors together with supporting documentation (i.e. delivery notes, etc.). Enter balances on IPS (or equivalent system) |  |  |  |
|  | Establish if the debts are covered by a fixed charge or assignment. Seek legal advice on the validity of charge where appropriate. Obtain authority to collect the debts and agree the basis of the liquidator’s fees with the chargeholder |  | R18.20  R18.38 |  |
|  | Write to debtors requesting settlement of all outstanding amounts | CVL436 – L |  |  |
|  | **Tax and VAT** |  |  |  |
|  | Where the company is registered for VAT, complete VAT Form 769 and ensure this is sent to HMRC with a copy of the statement of affairs within ***21 days*** of appointment. Request a VAT return covering the period up to appointment  If the company has deregistered for VAT purposes prior to liquidation but a VAT liability remains outstanding, submit VAT769 with a covering letter to HMRC confirming the company’s old VAT number and the date of deregistration, in order that that HMRC can lodge their claim in the liquidation | CVL437 - L | Insolvency (VAT Notice 700/56) - see GOV.UK website |  |
|  | Crown preference in respect of categories of *secondary preferential debts* was reintroduced with effect from 1/12/20 and applies to all cases commencing on or after this date onlyThe following categories of debt owed to HMRC constitute *secondary preferential debts* for cases which commenced on or after the above date, irrespective of when the debt arose and without limit as to quantum:   * VAT * A relevant deduction, including: * Student Loans * PAYE Income Tax * Employee National Insurance contributions * Construction Industry Scheme deductions   ***Secondary preferential*** status ranks behind ***ordinary preferential debts*** The following HMRC debts continue to rank as ordinary unsecured debts:   * Corporation Tax * Capital Gains Tax * Employer National Insurance contributions |  | S386/Sch 6 |  |
|  | Complete VAT checklist | CVL438 - C |  |  |
|  | Check whether an election to charge VAT on property owned by the company has been made | CVL440 - L |  |  |
|  | Write to HMRC advising of the appointment  Complete Tax checklist – refer tax issues to advisors particularly where there is a potential refund of tax paid in prior periods | CVL441 - L  CVL443 - C |  |  |
|  | **Cash book and Case Records** |  |  |  |
|  | Open cash book on IPS (or equivalent system) |  |  |  |
|  | Open bank accounts as appropriate for liquidation and transfer any funds held on the firm's client account or from Administration account (if preceded by ADM) as soon as possible |  |  |  |
|  | Ensure the IPS diary (or equivalent) for the liquidation (including VAT diary) has been set up and maintain throughout the liquidation until closure |  |  |  |
|  | Set up an Insolvency Practitioners Statutory Record and ensure an up to date copy is maintained on the case files |  |  |  |
|  | Ensure post-appointment Case Opening form is completed and the post-appointment time code is set up. Complete IPS set up data screens (or equivalent) |  |  |  |
|  | **Other issues** |  |  |  |
|  | Review pre and post appointment time ledgers to ensure all pre-appointment time is correctly recorded. Invoice any approved pre-appointment fees and expenses. If appropriate, ensure Liquidation Committee approval is received first. Once billed – close the pre-appointment time code and write off any time not billed |  |  |  |
|  | If the decision regarding the Liquidator’s fee basis was deferred until after the appointment of the Liquidator (and no committee was appointed) and in situations where a decision was not then sought in the immediate post appointment letter to creditors, CVL442 can be used to seek a decision ***by correspondence*** during the course of the liquidation  Note that other ***decision procedure*** decisions are permitted ie, a ***virtual meeting*** or ***electronic voting*** but not a ***physical meeting*** unless requested by creditors after the decision notice is issued  Monitor voting and maintain a record. Following the Decision Date, complete a record of the decision | CVL442 – L  CVL405A – F  CVL405B - F  CVL307 - F  CVL350 – F  CVL351 - F | R15.3  R15.40 |  |
|  | Complete a strategy/overview document for the case to record the most pertinent matters to be dealt with in the liquidation (ie, asset realisations, investigations, etc) |  |  |  |
|  | If appropriate apply for the company’s mail to be re-directed | CVL444 – L |  |  |
|  | Document considerations about personal data the company may hold by completing a **Personal Data Initial Risk Assessment Checklist** and maintain further records as necessary of the steps taken to secure any personal data held by the company and located in or on its assets eg, laptops, tablets, computers, mobile phones, premises, office equipment such as filing cabinets, etc – liaise with agents as necessary as part of this exercise  See below for **Records Control Checklist** completion thereafter | CVL451 - C | GDPR |  |
|  | Request that the directors (all current plus any former directors in last 3 years – check via company search) complete a questionnaire regarding their responsibilities under the CDDA  *Nb, this letter also includes information about s216/217 provisions about the re-use of a company’s name*  See **SIP2 Initial Assessment Checklist** for considerations relating to BBLs and other COVID-19 financial support schemes and also **Checklist 7** on **Investigations** which includes a letter to the directors where further information is needed about any BBLs taken out by the company prior to liquidation (see CVL707) | CVL445 - L  CVL446 – F |  |  |
|  | Take possession of and give receipts for:   * The company seal * Copy of Memorandum and Articles of Association * Minute Book & Register of members * Certificate of incorporation * Any certificates of change of name | CVL447 - L |  |  |
|  | Take possession of:   * Cash / petty cash / floats * Franking machine credit * Unclaimed wages * Motor vehicle registration & insurance documents * Haulier’s licences * Licences / Trade Marks / Patents / other Intellectual Property * Deeds / Property Leases / HP and Leasing agreements * Contracts of employment / Service agreements * Trust monies |  |  |  |
|  | If the company’s books and records were not collected in prior to appointment, write to the directors regarding the delivery of the these asap following appointment. Also ensure any records held with the company’s accountants have been received  If the records do not include up to date bank statements, ensure these are requested from the company’s bankers asap following appointment to aide investigations  Set up a **Records Control Checklist** for the assignment to record the location, storage and eventual destruction of the Estate (company) records  Prepare a schedule of records held or stored and commence initial assessment required by SIP2 within a month of appointment – see Checklist 7 on **Investigations** for further guidance | CVL448 - L  CVL706 - C  CVL449 – F CVL701 - C | Dear IP80 - March 2018  SIP2 |  |
|  | Where the company is registered under the Data Protection Act, advise the Information Commissioner’s Office of the change of registered office | CVL450 - L |  |  |
|  | Any suspicions of money laundering must be reported to the firm’s Money Laundering Reporting Officer (MLRO) immediately - the firm's policy must be strictly followed |  |  |  |
| **Manager review of checklist** | | | | |
| Name: | | | | |
| Signature: | | | | |
| Date: | | | | |
| Comments: | | | | |