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| **Case Name** |  |
| **Case Code** |  |
| **Case Type** |  |
| **Date of Appointment** |  |
| **Office Holder(s)** |  |
| **Manager/Administrator** |  |

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| **Date of last case review** *(if this is not the first periodic review)* | / /20 | | |
| **Review carried out by (Name)** |  | **Date** | / /20 |
| **Office Holder sign-off** |  | **Date** | / /20 |

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| **Case Progression - Overview** | | **Yes** | **No** | **N/A** |
| **Assets** | Have all company assets been realised (including contributions in a CVA)?  Complete ***Assets*** section below to record current status |  |  |  |
| **Investigations** | Have all relevant investigations been concluded? ***(ADM/CVL/CWU cases only)***  Complete ***Investigations*** section below to record outcome/ progression for above case types |  |  |  |
| **Dividends** | At the date of this case review, is a dividend anticipated?  If ***yes***, record to which class of creditors\* the dividend is anticipated:   * Secured creditors * Preferential creditors * Unsecured creditors (including prescribed part only)   \**delete as applicable* |  |  |  |
| ***ADM cases only*** - Is an extension of the Administration anticipated? | |  |  |  |
| ***ADM cases only*** - Record anticipated exit route here | |  | | |

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| **Case Progression - Overview** | | **Yes** | **No** | **N/A** |
| Record the period end date of the last progress report to creditors? | | / /20 | | |
| If no progress reports have yet been issued, when is the first progress report due (ie, period end date)? | | / /20 | | |
| **VAT returns** | Are all post-appointment VAT returns up to date? *(Inc recovery of any VAT on factoring fees where applicable)*  Date last return submitted \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Has the case been de-registered for VAT at the date of this case review? If not, state reason why not below  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  *Nb, if returns are outstanding, ensure this is noted as an action point below* |  |  |  |
| **Bank reconciliations** | Date of latest bank reconciliation? *(append copy)* | / / 20 | | |
| **CT returns** | Are any CT returns outstanding as at the date of this review?  If ***yes***, ensure this is noted as an action point below |  |  |  |
| **Bribery Act** | Have any factors come to light since appointment (or the last case review) which give rise to any concern under the Bribery Act 2010?  If ***yes***, liaise with the firm’s MLRO about action required |  |  |  |
| **Ethical review** | Have any matters come to light since appointment/the date of your last review that raise a potential threat to the five fundamental principles of the Code?  If ***yes,*** complete a **Record of Review of Ethical Considerations (Ongoing)** accordingly  Alternatively, where a potential threat was identified prior to appointment and safeguards or other measures were put in place, do they continue to be appropriate?  If they don’t remain appropriate, detail what further action is required as an action point below and complete a fresh Record of Ethical Considerations accordingly |  |  |  |
| **Instruction of 3rd parties** | Has the instruction of each third-party adviser/ service provider been documented?  If ***no***, ensure that this is noted as an action point below  If the instruction has been documented previously, has it been reviewed with regard to best value and service?  If ***no***, ensure that this is noted as an action point below |  |  |  |
| **NOCLAR**  *(“Non-compliance with Law & Regulations”)* | Have any instances of NOCLAR been identified in relation to the client/entity/IP firm & staff?  Examples of laws & regulations which this section addresses includes:   * Insolvency processes and procedures * Fraud, corruption and bribery * Money laundering, terrorist financing and proceeds of crime * Securities markets and trading * Banking and other financial products and services * Data protection * Tax and pension liabilities and payments * Environmental protection * Public health and safety   If yes, have such instances been dealt with appropriately?  If ***no***, ensure that this is noted as an action point below |  |  |  |
| **Money Laundering** | Have any factors come to light since appointment (or since the last case review) which would cause concern under the Money Laundering Regs 2017? *(eg, criminal property, falsified accounts, carrying on business to defraud creditors or others)*  If ***yes***, liaise with the firm’s MLRO about action required  Have any new directors/beneficial owners been appointed in CVA cases? *(If so, consider whether further KYC verification required)* |  |  |  |
| **Case Progression - Overview** | | **Yes** | **No** | **N/A** |
| **Bonding** | Current bond value? £ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Is an increase in the bond required at the date of this review?  If ***yes***, to what level? £ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |  |
| **Pension Schemes** | Have all necessary steps been taken to deal with any Company pension schemes?  If ***no***, ensure this is noted as an action point below |  |  |  |
| **Case Diary** | Is the case diary up to date (including any future tasks which are not on the firm’s standard template ie, bespoke to the case)?  *Append copy to this review* |  |  |  |
|  |  | **Yes** | **No** | **n/a** |
| **Case checklists** | Are these complete to date and signed off appropriately? |  |  |  |
| **Companies House** | Have all documents submitted for filing to Companies House been placed on the Register? |  |  |  |

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| **Assets** | |
| Provide update since last review on realisation of company assets (including any assets identified as a result of investigations carried out since appointment).  Append a current R&P and where available, a copy of the Statement of Affairs to this review. | |
| **Asset category** | **Update on realisation/disposal strategy** *(note where agents or other third parties are assisting the office holder with realisations)* |
| **Property** |  |
| **Chattel assets** *(eg, plant & machinery, office equipment, motor vehicles, etc)* |  |
| **Book debts** *(including any associated company debts)* |  |
| **Cash at Bank** |  |
| **Tax refunds** *(inc terminal loss relief claims & recoveries of any s455 tax paid on overdrawn loan accounts, where these loans have now been repaid but the tax previously paid has not been recovered)* |  |
| **Overdrawn directors’ loan accounts** |  |
| **Antecedent transactions** *(eg, TAU’s/Preferences)* |  |
| **Contributions** *(CVAs)* |  |
| **Sundry refunds and other asset categories** *(provide detail)* |  |

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| **Investigations** (ADM/CVL/CWU cases only, as relevant) | **Yes** | **No** | **N/A** |
| Is the SIP2 initial assessment fully completed and signed-off? |  |  |  |
| Record date of Conduct Report submission on DCRS **(*ADM/CVL cases only)*** | / /20 | | |
| Have the Insolvency Service sifted the case for further investigation? ***(ADM/CVL cases only)*** |  |  |  |
| Have any relevant matters been report to the Official Receiver ***(CWU cases only)*** |  |  |  |
| Has any new/additional information come to light since the conduct report was submitted and has this been reported via DCRS? |  |  |  |
| Record below all ongoing investigations being carried out, including progress on recovering any overdrawn directors’ loan accounts and other antecedent transactions, since appointment or last periodic case review. | | | |

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| **Claims agreement & distributions** | **SoA value** | **Total claims agreed** | **Total dividend paid to date of case review  (p in £1)** |
| Secured creditors |  |  |  |
| Preferential creditors:  *Redundancy Payments Service*  *Employees* |  |  |  |
| Unsecured claims |  |  |  |

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| **Fees & Expenses** | **Yes** | | **No** | **N/A** | |
| Have all outstanding pre-appointment fees been authorised and billed as at the date of this review? |  | |  |  | |
| Has the post-appointment remuneration basis been agreed with creditors (or committee if one has been formed)? |  | |  |  | |
| Record basis agreed *(including current cap on any time cost fees estimate)* |  | | | | |
| Record the level of (net) fees billed as at date of this case review and append post-appointment time cost summary to this review | £ | | | | |
| Is a revision of any agreed time cost fees estimate required as at the date of this review? |  |  | | |  |
| If ***yes***, what level is now considered adequate? |  | | | | |
| Alternatively, if the basis agreed is a set amount and/or a percentage basis, is the amount agreed still considered adequate? |  | |  |  | |
| What write-offs of time currently incurred need to be provided for at the date of this review? | £ | | | | |
| Are future write-offs anticipated? |  | |  |  | |
| Overall, does the fee basis agreed remain appropriate?  Nb, if ***no***, consider whether further approval from the committee (if one has been formed), or from creditors is warranted at this time. Note as an action point below.  *Remember the provisions in R18.29 about changing the fee basis are not retrospective where material and substantial changes in circumstances are encountered, therefore early remedial action may be justified to avoid potential write-offs.* |  | |  |  | |
| **Expenses** - review of payments made from the estate during the period under review:   * Have all expenses been reviewed to ensure that they have been correctly categorized as either Category 1 or Category 2 under the current SIP9 (post 1/4/21)? * Where the expense has been identified as Category 2, has prior approval been obtained from the correct party/(ies) where the firm seeks to recover these? * Has any ethical issue been identified which potentially affects the ability of third parties to approve any remuneration or expenses?   If yes, have steps been taken to ensure that the relevant third party does not/has not approved the office holder’s remuneration or expenses? |  | |  |  | |

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| **Creditor/Liquidation Committee** | **Yes** | | **No** | **N/A** | |
| Is there a committee on this case? |  | |  |  | |
| If ***yes***, when was the last meeting held/report issued? |  | | | | |
| If ***yes***, when is the next meeting/report due? |  | | | | |
| Does this meeting/report appear on the case diary? |  |  | | |  |

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| **Conclusion** | | **Yes** | **No** | **N/A** |
| Is this case ready to be closed? | |  |  |  |
| If ***no***, what are the key matters preventing closure? | | | | |
| When is it currently anticipated this case will be concluded? | |  | | |
| Append the following documents to this review prior to IP sign-off:   * Current Receipts & Payments Account * Copy of the Statement of Affairs for the company * Current post-appointment time cost summary * Latest bank reconciliation * Copy of case diary | |  |  |  |
| **Matters requiring action following this case review:** | | **Actioned by & date:** | | |
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