**CDDA Checklist – Online Return Questions**

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| **Section 1 – General case (contact) details** | |
| **Case Name** | «LQCASE\_NAME» «LQCASE\_NAME2» |
| **Case Ref (NCL Number)** |  |
| **Type of Appointment** | «LQCASE\_TYPE» |
| **Date of Appointment** | «LQCASE\_APPDATE» |
| **IP Name(s)** | «LQCASE\_NOMINEE\_1» and «LQCASE\_NOMINEE\_2» |
| **Internet address to access report to creditors** (if available) |  |
| **Creditor reference** (if applicable) |  |
| **Password to access report(s)** (if applicable) |  |

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| **Section 2 – Company details** | |  | | |
| 1 | Date of incorporation: [Day/Month/Year] |  | | |
| 2 | Dates of trading | From \_\_\_\_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_ | | |
| 3 | If different to the company name, what was the trading name of the Company? |  | | |
| 4 | Registered office address (pre-appointment) |  | | |
| 5 | Is the principal trading address same as above? | YES | NO |  |
| 6 | If no, what is the principal trading address of the Company? |  | | |
| 7 | Are you aware of any current connected failed companies that the directors of this company might have been involved in? | YES | NO |  |
| 8 | If yes, please enter NCL number or company name |  | | |
| 9 | Provide details of all the Company’s banking providers:   |  |  | | --- | --- | | Bank name | Bank name | | Sort code | Sort Code | | Account No | Account No | |  |  |  |
| 10 | Do you hold unmarked copies of the bank statement for the account(s) mentioned above for the last 12 months of trading? | YES | NO |  |
| 11 | Did the company use electronic records (including cloud- based records)? | YES | NO |  |
| 12 | If yes, are these records still available? | YES | NO |  |
| 13 | Have you taken steps to obtain secure copies and/or password protect these records? | YES | NO |  |

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| **Section 3 – Director details (Individual and Corporate)**  The questions below about the directors of the Company will need answering for each director online – this checklist provides for information on up to 6 directors to be captured plus a section for any corporate body directors – duplicate if there are additional directors on which you are reporting  Note that in circumstances where there is a sole deceased director, you should complete the details for that individual online, which can then be submitted without answering any further questions – see below |

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| --- | --- | --- | --- | --- |
| **Individual Director (1) details Complete for each director** | | **Yes** | **No** | **Uncertain** |
| 1 | **Director’s full name:** |  | | |
| 2 | Are you aware of this person being known by any other names (including names prior to marriage)?  If yes, add additional names: |  |  |  |
| 3 | Date of birth: (if known) [Day/Month/Year] |  | | |
| 4 | Address |  | | |
| 5 | Email address |  | | |
| 6 | Phone number |  | | |
| 7 | Is this director deceased? |  |  |  |
| 8 | Is yes, what is the date of death? (if known) [Day/Month/Year] |  | | |
| 9 | Is this the sole director of the company?  *Please include any other person acting as a director who may not be appointed at Companies House*  **If yes, please submit this form without answering further questions** |  |  |  |
| 10 | Is this person recorded as a director at Companies House? |  |  |  |
| 11 | If no, what evidence is there to show that the person acted as a director? [tick all that apply]   * Company books * Employees * Company agent * Bank * Creditors/suppliers * Other (inc person admits being a director) |  |  |  |
| 12 | Specify the date on which the person started acting as a director: [Day / Month / Year] |  | | |
| 13 | Appointment date: [Day / Month / Year] |  | | |
| 14 | Resignation date: [Day / Month / Year] |  | | |
| 15 | Is the company registered overseas, but has a centre of main interests in the UK? |  |  |  |
| 16 | Is this the director’s 3rd or more company failure in the last 5 years? |  |  |  |
| 17 | Are you aware if the director has given a personal guarantee for any of the Company’s debt? |  |  |  |
| 18 | Whilst the Company was trading, was the director either bankrupt, disqualified or otherwise restricted from acting? |  |  |  |
| 19 | If yes, what evidence is there that the person acted as a director whilst bankrupt, disqualified or otherwise restricted from acting? [tick all that apply]   * Company books * Employees * Company agent * Bank * Creditors/Suppliers * Other – please state: |  |  |  |
| 20 | Is there evidence that the director benefited directly or indirectly in an unreasonable or excessive manner from the Company’s trading? |  |  |  |
| 21 | If yes, can the transactions involved be identified in the Company’s books & records? |  |  |  |
| 22 | Are you satisfied that the director has co-operated with your reasonable enquiries? |  |  |  |  |
| 23 | Are you aware of the director suffering any serious ill-health issues, either currently or whilst the Company was trading? |  |  |  |
| **Individual Director (2) details Complete for each director** | | **Yes** | **No** | **Uncertain** |
| 1 | **Director’s full name:** |  | | |
| 2 | Are you aware of this person being known by any other names (including names prior to marriage)?  If yes, add additional names: |  |  |  |
| 3 | Date of birth: (if known) [Day/Month/Year] |  | | |
| 4 | Address |  | | |
| 5 | Email address |  | | |
| 6 | Phone number |  | | |
| 7 | Is this director deceased? |  |  |  |
| 8 | Is yes, what is the date of death? (if known)  [Day/Month/Year] |  | | |
| 9 | Is this the sole director of the company?  *Please include any other person acting as a director who may not be appointed at Companies House*  **If yes, please submit this form without answering further questions** |  |  |  |
| 10 | Is this person recorded as a director at Companies House? |  |  |  |
| 11 | If no, what evidence is there to show that the person acted as a director? [tick all that apply]   * Company books * Employees * Company agent * Bank * Creditors/suppliers * Other (inc person admits being a director) |  |  |  |
| 12 | Specify the date on which the person started acting as a director: [Day / Month / Year] |  | | |
| 13 | Appointment date: [Day / Month / Year] |  | | |
| 14 | Resignation date: [Day / Month / Year] |  | | |
| 15 | Is the company registered overseas, but has a centre of main interests in the UK? |  |  |  |
| 16 | Is this the director’s 3rd or more company failure in the last 5 years? |  |  |  |
| 17 | Are you aware if the director has given a personal guarantee for any of the Company’s debt? |  |  |  |
| 18 | Whilst the Company was trading, was the director either bankrupt, disqualified or otherwise restricted from acting? |  |  |  |
| 19 | If yes, what evidence is there that the person acted as a director whilst bankrupt, disqualified or otherwise restricted from acting? [tick all that apply]   * Company books * Employees * Company agent * Bank * Creditors/Suppliers * Other – please state: |  |  |  |
| 20 | Is there evidence that the director benefited directly or indirectly in an unreasonable or excessive manner from the Company’s trading? |  |  |  |
| 21 | If yes, can the transactions involved be identified in the Company’s books & records? |  |  |  |
| 22 | Are you satisfied that the director has co-operated with your reasonable enquiries? |  |  |  |  |
| 23 | Are you aware of the director suffering any serious ill-health issues, either currently or whilst the Company was trading? |  |  |  |
| **Individual Director (3) details Complete for each director** | | **Yes** | **No** | **Uncertain** |
| 1 | **Director’s full name:** |  | | |
| 2 | Are you aware of this person being known by any other names (including names prior to marriage)?  If yes, add additional names: |  |  |  |
| 3 | Date of birth: (if known) [Day/Month/Year] |  | | |
| 4 | Address |  | | |
| 5 | Email address |  | | |
| 6 | Phone number |  | | |
| 7 | Is this director deceased? |  |  |  |
| 8 | Is yes, what is the date of death? (if known) [Day/Month/Year] |  | | |
| 9 | Is this the sole director of the company?  *Please include any other person acting as a director who may be appointed at Companies House*  **If yes, please submit this form without answering further questions** |  |  |  |
| 10 | Is this person recorded as a director at Companies House? |  |  |  |
| 11 | If no, what evidence is there to show that the person acted as a director? [tick all that apply]   * Company books * Employees * Company agent * Bank * Creditors/suppliers * Other (inc person admits being a director) |  |  |  |
| 12 | Specify the date on which the person started acting as a director: [Day / Month / Year] |  | | |
| 13 | Appointment date: [Day / Month / Year] |  | | |
| 14 | Resignation date: [Day / Month / Year] |  | | |
| 15 | Is the company registered overseas, but has a centre of main interests in the UK? |  |  |  |
| 16 | Is this the director’s 3rd or more company failure in the last 5 years? |  |  |  |
| 17 | Are you aware if the director has given a personal guarantee for any of the Company’s debt? |  |  |  |
| 18 | Whilst the Company was trading, was the director either bankrupt, disqualified or otherwise restricted from acting? |  |  |  |
| 19 | If yes, what evidence is there that the person acted as a director whilst bankrupt, disqualified or otherwise restricted from acting? [tick all that apply]   * Company books * Employees * Company agent * Bank * Creditors/Suppliers * Other – please state: |  |  |  |
| 20 | Is there evidence that the director benefited directly or indirectly in an unreasonable or excessive manner from the Company’s trading? |  |  |  |
| 21 | If yes, can the transactions involved be identified in the Company’s books & records? |  |  |  |
| 22 | Are you satisfied that the director has co-operated with your reasonable enquiries? |  |  |  |  |
| 23 | Are you aware of the director suffering any serious ill-health issues, either currently or whilst the Company was trading? |  |  |  |
| **Individual Director (4) details Complete for each director** | | **Yes** | **No** | **Uncertain** |
| 1 | **Director’s full name:** |  | | |
| 2 | Are you aware of this person being known by any other names (including names prior to marriage)?  If yes, add additional names: |  |  |  |
| 3 | Date of birth: (if known) [Day/Month/Year] |  | | |
| 4 | Address |  | | |
| 5 | Email address |  | | |
| 6 | Phone number |  | | |
| 7 | Is this director deceased? |  |  |  |
| 8 | Is yes, what is the date of death? (if known) [Day/Month/Year] |  | | |
| 9 | Is this the sole director of the company?  *Please include any other person acting as a director who may not be appointed at Companies House*  **If yes, please submit this form without answering further questions** |  |  |  |
| 10 | Is this person recorded as a director at Companies House? |  |  |  |
| 11 | If no, what evidence is there to show that the person acted as a director? [tick all that apply]   * Company books * Employees * Company agent * Bank * Creditors/suppliers * Other (inc person admits being a director) |  |  |  |
| 12 | Specify the date on which the person started acting as a director: [Day / Month / Year] |  | | |
| 13 | Appointment date: [Day / Month / Year] |  | | |
| 14 | Resignation date: [Day / Month / Year] |  | | |
| 15 | Is the company registered overseas, but has a centre of main interests in the UK? |  |  |  |
| 16 | Is this the director’s 3rd or more company failure in the last 5 years? |  |  |  |
| 17 | Are you aware if the director has given a personal guarantee for any of the Company’s debt? |  |  |  |
| 18 | Whilst the Company was trading, was the director either bankrupt, disqualified or otherwise restricted from acting? |  |  |  |
| 19 | If yes, what evidence is there that the person acted as a director whilst bankrupt, disqualified or otherwise restricted from acting? [tick all that apply]   * Company books * Employees * Company agent * Bank * Creditors/Suppliers * Other – please state: |  |  |  |
| 20 | Is there evidence that the director benefited directly or indirectly in an unreasonable or excessive manner from the Company’s trading? |  |  |  |
| 21 | If yes, can the transactions involved be identified in the Company’s books & records? |  |  |  |
| 22 | Are you satisfied that the director has co-operated with your reasonable enquiries? |  |  |  |  |
| 23 | Are you aware of the director suffering any serious ill-health issues, either currently or whilst the Company was trading? |  |  |  |
| **Individual Director (5) details Complete for each director** | | **Yes** | **No** | **Uncertain** |
| 1 | **Director’s full name:** |  | | |
| 2 | Are you aware of this person being known by any other names (including names prior to marriage)?  If yes, add additional names: |  |  |  |
| 3 | Date of birth: (if known) [Day/Month/Year] |  | | |
| 4 | Address |  | | |
| 5 | Email address |  | | |
| 6 | Phone number |  | | |
| 7 | Is this director deceased? |  |  |  |
| 8 | Is yes, what is the date of death? (if known) [Day/Month/Year] |  | | |
| 9 | Is this the sole director of the company?  *Please include any other person acting as a director who may not be appointed at Companies House*  **If yes, please submit this form without answering further questions** |  |  |  |
| 10 | Is this person recorded as a director at Companies House? |  |  |  |
| 11 | If no, what evidence is there to show that the person acted as a director? [tick all that apply]   * Company books * Employees * Company agent * Bank * Creditors/suppliers * Other (inc person admits being a director) |  |  |  |
| 12 | Specify the date on which the person started acting as a director: [Day / Month / Year] |  | | |
| 13 | Appointment date: [Day / Month / Year] |  | | |
| 14 | Resignation date: [Day / Month / Year] |  | | |
| 15 | Is the company registered overseas, but has a centre of main interests in the UK? |  |  |  |
| 16 | Is this the director’s 3rd or more company failure in the last 5 years? |  |  |  |
| 17 | Are you aware if the director has given a personal guarantee for any of the Company’s debt? |  |  |  |
| 18 | Whilst the Company was trading, was the director either bankrupt, disqualified or otherwise restricted from acting? |  |  |  |
| 19 | If yes, what evidence is there that the person acted as a director whilst bankrupt, disqualified or otherwise restricted from acting? [tick all that apply]   * Company books * Employees * Company agent * Bank * Creditors/Suppliers * Other – please state: |  |  |  |
| 20 | Is there evidence that the director benefited directly or indirectly in an unreasonable or excessive manner from the Company’s trading? |  |  |  |
| 21 | If yes, can the transactions involved be identified in the Company’s books & records? |  |  |  |
| 22 | Are you satisfied that the director has co-operated with your reasonable enquiries? |  |  |  |  |
| 23 | Are you aware of the director suffering any serious ill-health issues, either currently or whilst the Company was trading? |  |  |  |
| **Individual Director (6) details Complete for each director** | | **Yes** | **No** | **Uncertain** |
| 1 | **Director’s full name:** |  | | |
| 2 | Are you aware of this person being known by any other names (including names prior to marriage)?  If yes, add additional names: |  |  |  |
| 3 | Date of birth: (if known) [Day/Month/Year] |  | | |
| 4 | Address |  | | |
| 5 | Email address |  | | |
| 6 | Phone number |  | | |
| 7 | Is this director deceased? |  |  |  |
| 8 | Is yes, what is the date of death? (if known) [Day/Month/Year] |  | | |
| 9 | Is this the sole director of the company?  *Please include any other person acting as a director who may not be appointed at Companies House*  **If yes, please submit this form without answering further questions** |  |  |  |
| 10 | Is this person recorded as a director at Companies House? |  |  |  |
| 11 | If no, what evidence is there to show that the person acted as a director? [tick all that apply]   * Company books * Employees * Company agent * Bank * Creditors/suppliers * Other (inc person admits being a director) |  |  |  |
| 12 | Specify the date on which the person started acting as a director: [Day / Month / Year] |  | | |
| 13 | Appointment date: [Day / Month / Year] |  | | |
| 14 | Resignation date: [Day / Month / Year] |  | | |
| 15 | Is the company registered overseas, but has a centre of main interests in the UK? |  |  |  |
| 16 | Is this the director’s 3rd or more company failure in the last 5 years? |  |  |  |
| 17 | Are you aware if the director has given a personal guarantee for any of the Company’s debt? |  |  |  |
| 18 | Whilst the Company was trading, was the director either bankrupt, disqualified or otherwise restricted from acting? |  |  |  |
| 19 | If yes, what evidence is there that the person acted as a director whilst bankrupt, disqualified or otherwise restricted from acting? [tick all that apply]   * Company books * Employees * Company agent * Bank * Creditors/Suppliers * Other – please state: |  |  |  |
| 20 | Is there evidence that the director benefited directly or indirectly in an unreasonable or excessive manner from the Company’s trading? |  |  |  |
| 21 | If yes, can the transactions involved be identified in the Company’s books & records? |  |  |  |
| 22 | Are you satisfied that the director has co-operated with your reasonable enquiries? |  |  |  |
| 23 | Are you aware of the director suffering any serious ill-health issues, either currently or whilst the Company was trading? |  |  |  |
| **Section 3 (continued) – Corporate Body Director details** | | **Yes** | **No** | **Uncertain** |
| 24 | **Name of corporate director** |  | | |
| 25 | Is this corporate body registered overseas? |  |  |  |
| 26 | Name of contact at corporate director (if known) |  | | |
| 27 | Correspondence address |  | | |
| 28 | Email address (if known) |  | | |
| 29 | Phone number (if known) |  | | |
| 30 | Is this corporate body in any form of insolvency proceedings or dissolved? |  |  |  |
| 31 | If yes, insolvency type   * Administration * (Administrative) Receivership * Dissolved * Liquidation |  |  |  |
| 32 | Date insolvency commenced or company dissolved |  | | |
| 33 | Is this corporate body recorded as a director at Companies House?  Appointment date:  Resignation date (if applicable): |  |  |  |
| 34 | Is this the corporate body’s 3rd or more company failure in the last 5 years? |  |  |  |
| 35 | Are you aware if this corporate body has given a cross company guarantee for any of the Company’s debts? |  |  |  |
| 36 | Is there evidence that this corporate body benefited either directly or indirectly in an unreasonable or excessive manner from the Company’s trading? |  |  |  |
| 37 | Can the transactions involved be identified in the Company’s books and records? |  |  |  |
| 38 | Are you satisfied that the corporate body has co-operated with your reasonable enquiries? |  |  |  |

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| **Section 4 - Company Insolvency** | | **Yes** | **No** | **Uncertain** |
| 1 | What is the number of company creditors? [tick applicable answer]   * 1 to 10 * 11 to 50 * 51 to 100 * Over 100 |  |  |  |
| 2 | Is there a majority creditor? |  |  |  |
| 3 | If yes, what % of the total deficiency is this? [tick applicable answer]   * 51 to 75% * 76 to 90% * 91 to 100% |  |  |  |
| 4 | Who is the majority creditor? [tick applicable answer]   * HMRC * Trade & Expense * Banks * Investors * Director and/or connected parties * Other |  |  |  |
| 5 | Is there evidence to contradict the directors’ explanation for the cause of the Company’s failure? |  |  |  |
| 6 | Is there evidence to contradict the size of the Company’s deficiency provided on the Statement of Affairs? |  |  |  |
| 7 | What is the actual, or your current best estimate, of the Company’s deficiency? [tick applicable answer]   * Less than £20,000 * Between £20,001 and £50,000 * Between £50,001 and £100,000 * Between £100,001 and £500,000 * Between £500,001 and £1,000,000 * Over £1,000,000 |  |  |  |
| 8 | Is there likely to be a dividend to unsecured creditors? |  |  |  |
| 9 | If yes, what is this value? [tick applicable answer]   * 1 – 10p in £ * 11 – 50p in £ * 50p and above in £ * Not known at this stage |  |  |  |
| 10 | Will secured creditors be paid in full? |  |  |  |
| 10 | Are you taking, intending to take or considering taking action to recover funds for the estate? |  |  |  |
| 11 | If yes, what does this action relate to? [tick applicable answer]   * Misfeasance * Wrongful/fraudulent trading * Preference/transaction at an undervalue * Director’s loan account * Other |  |  |  |
| 12 | Who is this action against? [tick applicable answer]   * Director/connected party * Unconnected party |  |  |  |
| 13 | How much do you hope to recover?  £\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |  |
| 14 | How is any action likely to be funded? [tick applicable answer]   * Assets in the estate * Creditors * Other |  |  |  |
| 15 | Is this action likely to be assigned to a third party? |  |  |  |
| 16 | If you have already recovered funds for the estate, who was this from? [tick applicable answer]   * Director/connected party * Unconnected party * Not applicable |  |  |  |
| 17 | How much have you recovered to date?  £\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |  |
| 18 | Is there a live business, which the director(s) of this company is involved with, which has the same or substantially the same name as this one? |  |  |  |
| 19 | If yes, do any of the Section 216 exemptions apply? |  |  |  |
| 20 | If yes, provide the names of the live company/business where any breach occurs (including trading names where applicable) |  |  |  |

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| **Section 5 - Books and records** | | **Yes** | **No** | **Uncertain** |
| 1 | Having regard to the size and nature of the Company’s trading, have adequate books and records been delivered up so as to explain with reasonable accuracy the company’s financial position at any given time? |  |  |  |
| 2 | To what extent have the company’s books and records been delivered up? [tick applicable answer]   * None * Some * Most but with important omissions |  |  |  |
| 3 | Does the company appear to have ever kept records sufficient to show and explain its transactions? |  |  |  |
| 4 | How long is the gap between the last available accounts (including management accounts) and the end of trading? [tick applicable answer]   * 1 to 3 months * 4 to 6 months * 7 to 12 months * Over 12 months * Never filed or prepared accounts |  |  |  |
| 5 | Can the change in position between the Company’s last accounts (including management accounts) and your appointment be explained by the available records? |  |  |  |
| 6 | Can all the Company’s transactions with the director(s) and any associated parties be identified? |  |  |  |
| 7 | Have you documented your attempts to collect the Company’s records including electronic records? |  |  |  |
| 8 | Have deficiencies in the books and records hampered you in administering the insolvency? |  |  |  |
| 9 | If yes, what matters have you been unable to resolve because of the deficiency in the records? [tick all that apply]   * Debtor collections * Assets ownership * Unexplained transactions * Cash withdrawals * Director’s loan account * Creditor claims * Other |  |  |  |
| 10 | What is your best estimate of the detriment caused by the deficiency in the books and records? [tick applicable answer]   * Less than £10,000 * Between £10,001 and £20,000 * Between £20,001 and £50,000 * Between £50,001 and £100,000 * Between £100,001 and £500,000 * Between £500,001 and £1,000,000 * Over £1,000,000 |  |  |  |

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| **Section 6 – Director conduct – insolvent trading** | | **Yes** | **No** | **Uncertain** |
| 1 | Does the Company appear to have incurred additional debt(s) at a time when the director(s) ought reasonably to have known that the Company was insolvent? |  |  |  |
| 2 | What evidence is there that the director(s) should have known that the Company was insolvent? [tick all that apply]   * Company accounts eg, balance sheet / P&L * Cash flow analysis / aged creditors list * Bank transactions * Creditor pressure * Other |  |  |  |
| 3 | How long before the Company ceased to trade does the Company appear to have been insolvent?   * 1 – 6 months * 7 – 12 months * 13 – 24 months * Over 24 months |  |  |  |
| 4 | During this period, did the director seek or receive professional advice about the company’s solvency? |  |  |  |
| 5 | If yes, do the directors appear to have acted on this advice about the company’s solvency? |  |  |  |
| 6 | Is there evidence to show the director(s) had a reasonable belief that the Company might recover its solvency? |  |  |  |
| 7 | Once the Company became insolvent, did the director(s), directly or indirectly, introduce new funds or significantly reduce their own benefits? |  |  |  |
| 8 | Once insolvent, is there evidence to show that the Company failed to treat all creditors equally? |  |  |  |
| 9 | What is the amount of additional debt(s) that were incurred post insolvency? [tick relevant answer]   * Less than £50,000 * Between £50,001 and £150,000 * Between £150,001 and £250,000 * Between £250,001 and £500,000 * Over £500,000 * Uncertain |  |  |  |

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| **Section 7 - Director conduct – detrimental transactions** | | **Yes** | **No** | **Uncertain** |
| 1 | Is there evidence of transactions that have unfairly placed some parties in a better position than others? |  |  |  |
| 2 | If yes, who was treated better? [tick relevant answer]   * Connected parties * Unconnected parties * Uncertain |  |  |  |
| 3 | Who was treated worse? [tick all that apply]   * HMRC * Trade & Expense * Bank and/or secured lender * Customers * Employees (including pension scheme) * Other |  |  |  |
| 4 | What is the estimated amount of these transactions? [tick relevant answer]   * Less than £10,000 * Between £10,001 and £25,000 * Between £25,001 and £50,000 * Between £50,001 and £150,000 * Over £150,000 * Uncertain |  |  |  |
| 5 | How long before the end of trading did the transaction(s) take place? [tick relevant answer]   * 0 to 3 months * 4 to 6 months * 7 to 12 months * Over 12 months * After trading ceased/company entered insolvency proceedings |  |  |  |

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| **Section 8 – Director conduct – tax affairs** | | **Yes** | **No** | **Uncertain** |
| 1 | Is there evidence of a failure by the company to properly deal with its tax affairs and liabilities? |  |  |  |
| 2 | How has the company failed to properly deal with its tax affairs and liabilities? [tick all that apply]   * Non/under payment of liabilities * Failure to file returns * Filing incorrect/false returns * MTIC/Carousel Fraud * Tax avoidance * Other |  |  |  |
| 3 | If yes, which tax is involved? [tick all that apply]   * VAT * PAYE/NIC * Corporation tax * CIS * Other |  |  |  |
| 4 | How long before your appointment does the Company first appear to have fallen behind with its payments to HMRC? [tick relevant answer]   * 0 – 6 months * 7 – 12 months * 13 – 24 months * Over 24 months |  |  |  |
| 5 | Is there evidence that the Company persistently failed to file its tax returns when due? |  |  |  |
| 6 | If yes, did the Company incur fees and/or penalties for failing to file its tax returns on time? |  |  |  |
| 7 | Had the Company entered into any Time-to-Pay arrangements with HMRC? |  |  |  |
| 8 | If yes, did the Company comply with the terms of any Time-to-Pay arrangements? |  |  |  |
| 9 | Is there evidence within the books and records or from other sources that shows that HMRC was treated unfairly in comparison to other groups? |  |  |  |
| 10 | In comparison with HMRC who was treated better?   * Director/Connected parties * Unconnected parties * Uncertain |  |  |  |
| 11 | What percentage of the Company’s unsecured liabilities is comprised of HMRC debt? [tick relevant answer]   * 40% or less * 41 - 60% * 61 - 80% * Over 80% |  |  |  |
| 12 | If registered, what is the Company’s VAT number?  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Provide any other company HMRC reference numbers you are aware of – detail below:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |  |  |

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| **Section 9 - Director conduct – asset disposals** | | **Yes** | **No** | **Uncertain** |
| 1 | Is there any evidence that Company assets have been disposed of for less than their market value? |  |  |  |
| 2 | If yes, who appears to have benefited? [tick relevant answer]   * Connected parties * Unconnected parties * Uncertain |  |  |  |
| 3 | What is the estimated loss to the Company? [tick relevant answer]   * Less than £10,000 * Between £10,001 and £25,000 * Between £25,001 and £50,000 * Between £50,001 and £150,000 * Over £150,000 * Uncertain |  |  |  |
| 4 | How long before the end of trading did the asset disposal(s) take place? [tick relevant answer]   * 1 to 3 months * 4 to 6 months * 7 to 12 months * Over 12 months |  |  |  |
| 5 | Is there evidence that the asset disposal(s) either caused or contributed to the Company’s insolvency? |  |  |  |
| 6 | Can the transactions involved be identified in the Company’s books and records? |  |  |  |

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| **Section 10 – Director conduct – successor trading** | | **Yes** | **No** | **Uncertain** |
| 1 | Did this company trade in the same, or a substantially similar, way to one or more previous company failures? |  |  |  |
| 2 | If yes, were one or more of the director(s) of this company involved in the previous failure(s)? |  |  |  |
| 3 | Had any new finance been introduced to help this company be financially viable? |  |  |  |
| 4 | Had the director(s) made changes to increase the viability of this company? |  |  |  |
| 5 | Is there evidence to support the director(s) belief that this company would be viable financially? |  |  |  |
| 6 | Was a business plan ever prepared? |  |  |  |
| 7 | Did this company ever make a profit? |  |  |  |
| 8 | Did this company use the same or a similar trading style(s) to the earlier failure(s)? |  |  |  |
| 9 | If yes, do any of the Section 216 exceptions apply? |  |  |  |

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| **Section 11 - Director conduct – customer treatment** | | **Yes** | **No** | **Uncertain** |
| 1 | Did the Company without good cause fail to provide goods and services or fail to safeguard customer monies? |  |  |  |
| 2 | If yes, have you received creditor complaints that raise concerns about the nature of the Company’s trading? |  |  |  |
| 3 | Is there evidence that customers were misled or given false assurances? |  |  |  |
| 4 | Is there evidence that the Company used customer monies to support general trading? |  |  |  |
| 5 | Did the Company fail to comply with any statutory or contractual obligations to safeguard/ring-fence customer monies? |  |  |  |
| 6 | Can the customers involved, and the amounts of money involved, be identified in the Company records? |  |  |  |

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| **Section 12 - Director conduct – Other investigations** | |  |  |  |
| 1 | Are there any civil or criminal matters that are being investigated or ought to be investigated by regulators or police? |  |  |  |
| 2 | If yes, are there any existing investigations or proceedings in respect of these matters? |  |  |  |
| 3 | Who is taking this action? [tick all that apply]   * Police * Serious fraud office * HMRC * Financial conduct authority * Home office * Charity Commission * Trading Standards * Other government department * Pensions regulator * Other third party regulator |  |  |  |
| 4 | What is this action in respect of? [tick all that apply]   * Employing illegal workers * National minimum wage breaches * Tax avoidance * Trading without proper licenses * Breaches of anti-money laundering regulations * Scam operations * Environmental breaches * Health & safety breaches * Pension issues * Other |  |  |  |
| 5 | Have you identified any potential criminal matters; statutory or regulatory breaches that are not currently being investigated by other regulators or the police? |  |  |  |

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| **Section 13 - Director conduct – Financial Support Schemes** | |  |  |  |
| 1 | Has the Company received monies from any financial support schemes where false information has been provided to obtain funding or the funding has not been used for the purpose intended? |  |  |  |
| 2 | How has the Company abused the financial support scheme? [tick all that apply]   * False information on application * Misuse of funding * Other |  |  |  |
| 3 | On what basis was the funding paid? [tick all that apply]   * Grant * Loan * Other |  |  |  |
| 4 | Who provided the funding? [tick all that apply]   * Central Government * Regional or Local Government * Financial Institution * Crowd Funding * Other |  |  |  |
| 5 | What type of funding did the Company receive? [tick all that apply]   * Start-up grant * Start-up loan * Small business grant * Small business loan * Industry based funding * Covid Support Scheme * Other |  |  |  |
| 6 | How much funding did the Company receive?   * Less than £10,000 * Between £10,001 and £25,000 * Between £25,001 and £50,000 * Between £50,001 and £150,000 * Over £150,000 * Uncertain |  |  |  |
| 7 | Have you received any complaints from the funding provider? |  |  |  |

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|  | **IP Review and Conclusion**  Checklist completed by:  Date:  Reviewed by (Manager):  Date:  Reviewed & authorised by (IP):  Date:  Return submitted on date: |  |  |  |