KR8 ADVISORY
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Members' Voluntary Liquidation - Company information required at the point of taking formal instructions and Pension Scheme Declaration for Completion by the Employer

The Board should provide the following information about the Company that we require to undertake our statutory duties both prior to, and after the Company has been placed into Liquidation. It is important that you provide us with an accurate list of secured creditors together with the type of security they hold and the date granted, their addresses and the amounts that are owed to them. This will enable us to send out formal notices of the impending winding up resolution if necessary. We also require an accurate list of preferential and unsecured creditors together with their addresses and the amounts that are owed to them so that we can use this information both in the preparation of the Declaration of Solvency and to send them formal notice once the Liquidation has commenced.

Company Secretarial Matters

- The names and addresses of all current directors of the company and the company secretary. Where there have been changes within the last six months please provide details.
- Copies of the company's memorandum and articles of association.
- Confirmation as to whether or not dormancy resolutions have been passed since the filing of the last set of accounts.
- The names and addresses of all shareholders of the company together with details of their shareholdings. Please also confirm the beneficial ownership of shares and whether or not there is/are any declaration(s) of trust. If so please provide copies.
- Please confirm the location of the company's statutory books and company seal.
- Please confirm details of the company's auditors/accountants/tax advisors.
- Details of parties that host or manage the company's website.

General Activities

- Please provide details of the company's trading activities, i.e. What was the principal activity of the company? Where did the company trade?

Accounting Matters

- Please provide copies of the latest accounts, giving a breakdown of the figures to be used in the Declaration of Solvency.
- Details of assets and liabilities remaining in the company as at the date of liquidation and any transactions to be made on or after the date of the liquidation.

Assets

<u>Debtors</u>

- If the company has any debtors, please provide full details including, if possible, the most recent aged sales ledger (including debtors' addresses) together with details of the anticipated date of receipt of payment and any set off agreements. Please also provide a schedule of any and all non sales ledger debtors.

<u>Fixed Assets</u>

- Are there any fixed assets to be dealt with in the liquidation? If so please provide details

including, if available, a fixed asset register.

- Please provide details of all premises occupied or held by the company, whether freehold or leasehold, together with a copy of any lease and details of landlord, annual rent, due dates, review dates, arrears. Please also provide details of any valuations held in respect of such properties.

Stocks and Work in Progress

- Please provide an analysis of any stocks or work in progress together with details of any "retention of title" claims received or anticipated.

Intellectual Property

- Does the company hold any patents, trademarks, licences etc.? If so, please provide details.

Securities and Investments

- Does the company hold any securities or investments in other companies? If so, please provide details.

Creditors

- If the company has any creditors, please provide full details including, if possible, the most recent aged purchase ledger and a schedule of any and all non purchase ledger creditors.
- Does the company have any contracts or agreements (e.g. hire purchase or leasing agreements, service contracts etc.). If so please provide details.
- In respect of HP/lease liabilities, please provide details of the relevant finance companies, their addresses, and the relevant agreement numbers together with copies of the agreements.
- Has the company guaranteed the borrowing, contracts or agreements of any associated or other entity? If so please provide details.
- If there are no creditors, please provide written confirmation to that effect.

Employees

- Does (or did) the company have any employees? If so, please provide a schedule of employees showing rates of pay, date of birth, start date, termination date (if applicable), job description and including details of employee liabilities, arrears of wages, accrued holiday pay, bonuses, commission etc.
- Please provide the address and reference of the PAYE tax office and a copy of the last submitted from P35.

Tax and VAT

- Are the company's tax and VAT returns up to date? Please provide details of the current tax position and copies of the last agreed tax computations and the last submitted VAT return (or the date of deregistration if applicable).
- Please provide an aged analysis of any and all liabilities to HM Revenue and Customs.
- Please provide details of the company's PAYE scheme. Please confirm whether the scheme has been fully shut down and provide evidence of the same.
- Please provide details of the address of the company's local VAT office together with the VAT registration number and returns quarter date. If the company is part of a group registration please provide details of other group members.
- Please provide the addresses of HMRC's offices of the Inspector of Taxes, and Collector of Taxes (for both PAYE and Corporation Tax) together with the relevant reference numbers.

Legal Proceedings

- Are there any ongoing, prospective or pending legal actions, whether in respect of the claims against the company or claims being made by the company? If so, please provide details.
- Please provide details of any lawyers acting for the company.

Bank Accounts, Guarantees and Charges

- Please provide details of all bank accounts (including bank address, account numbers, bank contact name and details of all signatories) held by the company together with reconciliations and copies of bank statements for the last three months.
- Please provide details of any bank guarantees given by the company.
- Is the company a named party to any other bank account, i.e. group bank accounts or 'pooling' arrangements?
- Please confirm that there are no outstanding charges registered.

Data Protection

- Please confirm whether the company is registered under the Data Protection act and, if so, the relevant reference number.
- Please confirm details of any breaches of the Data Protection Law that have occurred.

Insurers

- Please confirm details of the company's insurers and whether insurance is current.
- Please confirm details of any personal guarantee insurance and whether insurance is current