LIQUIDATOR PROGRESS REPORT TO CREDITORS AND MEMBERS FOR THE YEAR ENDING 22 OCTOBER 2026

Lann-Glayo Care Limited ("the Company")
In Creditors' Voluntary Liquidation

EXECUTIVE SUMMARY

My duties and functions as Liquidator are the realisation of the Company's assets, the agreement of the claims of creditors, investigation of the Directors' conduct and the Company's affairs generally, and where there are sufficient funds after meeting costs and expenses, the eventual distribution of those funds between the creditors in accordance with their legal entitlements. This section is a summary of my report for the year ending 22 October 2026, although more detail about the assets and liabilities of the Company and my fees and expenses are set out in my report below.

All asset realisations were completed, and details were provided in my report for the year ending 22 October 2025. During the period covered by this report I have been able to agree and pay a 100% dividend to both first and second preferential creditors on 16 March 2026. I have been unable to progress matters since that date as it was necessary to allow a minimum of six months to elapse to allow for presentation of dividend cheques for clearance. That six months has now elapsed, and I will be taking steps to make a first and final dividend payment to unsecured creditors utilising the remaining funds. Such dividend is expected to be in the region of a maximum of 1.4% of current claims.

STATUTORY INFORMATION

Company name:	Lann-Glayo Care Limited
Registration number:	12101427
Principal Trading Address:	Keswick House, 210-212 Lightwood Road, Longton, ST3 4JZ
Registered Office:	DaisyBank House, 17-19 Leek Road, Cheadle, Stoke-on-Trent, ST10 1JE
Former Registered Office:	Keswick House, 210-212 Lightwood Road, Longton, ST3 4JZ
Principal trading activity:	Residential care activities for learning difficulties, mental healt
Liquidator's name:	Martin Williamson
Liquidator's address:	DaisyBank House, 17-19 Leek Road, Cheadle, Stoke-on-Trent, ST10 1JE
Liquidator's contact details:	mw@ipd-uk.com and 01782 594344.
Date of appointment:	23 October 2024

LIQUIDATOR'S ACTIONS SINCE LAST PROGRESS REPORT

During the period covered by this report I have been able to agree and pay a 100% dividend to both first and second preferential creditors on 16 March 2026. I have been unable to progress matters since that date as it was necessary to allow a minimum of six months to elapse to allow for presentation of dividend cheques for clearance. That six months has now elapsed, and I will be taking steps to make a first and final dividend payment to unsecured creditors utilising the remaining funds. Such dividend is expected to be in the region of a maximum of 1.4% of current claims.

There is also certain work that I am required by the insolvency legislation to undertake in connection with the liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since the last progress report is attached.

RECEIPTS AND PAYMENTS

My Receipts & Payments Account for the period from 23 October 2025 to 22 October 2026 and for the whole period from 23 October 2024 to 22 October 2026 is attached. All amounts are shown net of VAT. I have reconciled the account against the financial records that I am required to maintain.

The balance of funds are held in an interest-bearing estate bank account.

Receipts for this reporting period are bank interest of £115.33.

LIABILITIES

Secured creditors

There are no secured creditors in this case and as such the 'prescribed part' provisions do not apply.

Preferential Unsecured Creditors

First Preferential Unsecured Creditors

The Company had employed 50 staff and monies were owed to them in respect of outstanding holiday pay. The outstanding holiday pay is subject to statutory limits and is classed as a preferential claim in the liquidation. Final claims were agreed at a total of £8,596.48 and a dividend of 100% of these claims was paid on 16 March 2026.

Second Preferential Unsecured Creditors

HMRC are secondary preferential unsecured creditors for certain specified debts, such as VAT, PAYE, employee National Insurance Contributions, student loan deductions and Construction Industry Scheme deductions. Secondary preferential unsecured debts are payable after all first preferential debts have been paid in full, and before non-preferential unsecured debts. The information provided in the Company's Statement of Affairs indicated that HMRC's claim as a secondary preferential creditor was estimated at £32,812.

However, a Notice of Intended Dividend was issued requesting HMRC to provide details of its final preferential claim. The period in which a claim could be made expired without reciept of any claim from HMRC and as such, they were excluded from the preferential dividend declared. Should a claim now be received that would otherwise have been a secondary preferential claim, such a claim will now be classed as unsecured as the preferential dividend payment cannot now be disturbed.

Non-preferential unsecured Creditors

The statement of affairs included 69 non-preferential unsecured creditors (including employees) with an estimated total liability of £389,713. A schedule of creditors is attached.

Due to the failure of HMRC to prove its preferential claim, there are sufficient funds available to make a small dividend payment to unsecured creditors. Based on current known information, this dividend will be a maximum of 1.4% of claims and may be adjusted downwards if further claims are received during the dividend process.

LIQUIDATOR'S REMUNERATION

I refer to my report to creditors of 4 March 2025 and, following the conclusion of the decision procedure by correspondence on 25 March 2025, my remuneration as Liquidator was approved by creditors as a fixed fee of £12,000 plus VAT and Category 2 expenses. This fee has been drawn in full.

LIQUIDATOR'S EXPENSES

Expenses are any payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also includes disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Expenses are split into:

- category 1 expenses, which are payments to persons providing the service to which the expense relates who are not an associate of the office holder; and
- category 2 expenses, which are payments to associates or which have an element of shared costs. Before being paid category 2 expenses require approval in the same manner as an office holder's remuneration.

I have incurred expenses of £1,995.88 during the course of the liquidation to 22 October 2026, a breakdown of which is given below. No additional disbursements have been incurred in this reporting period. A total of £1,995.88 has been reimbursed to date as shown in the attached receipts and payments account.

I have not used any agents, professional advisors, or subcontractors in the reporting period.

As a result of a decision procedure concluded on 25 March 2025, a resolution was passed authorising me to draw Category 2 disbursements, details which have previously been provided.

ipd's fees and expenses policies in the practice fee recovery sheet also at https://www.ipd-uk.com/useful-stuff/ under "costs". A hard copy of these documents can be obtained on request from this office free of charge.

	£ **Per last report**	£ **Incurred this period**	£ **Estimated Future**	£ **Total**	**Original Estimate of Expenses**
Category 1					
Statutory and Other Advertising	237.10	-	-	237.10	237.10
Bordereau	225.40	-	-	225.40	225.40
Company Searches	6.00	-	-	6.00	6.00
Room Hire (external)	292.00	-	-	292.00	292.00
Postage	243.30	-	-	243.30	243.30
Storage/Archiving costs	778.08	-	-	778.08	778.08
	1,781.88	-	-	1,781.88	1,781.88
Category 2					
Report costs	214.00	-	-	214.00	214.00
Storage/Archiving costs	-	-	-	-	-
Sundry (provision)	-	-	250.00	250.00	-
	214.00	-	250.00	464.00	214.00
TOTAL Expenses	1,995.88	-	250.00	2,245.88	1,995.88

FURTHER INFORMATION

An unsecured creditor may, with the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question), request further details of the Liquidator remuneration and expenses within 21 days of their receipt of this report. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the Court, or with the concurrence of 10% in value of the unsecured creditors (including the creditor in question), apply to Court to challenge the amount of remuneration charged by the Liquidator as being excessive, and/or the basis of the Liquidator remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

To comply with the Provision of Services Regulations, some general information about ipd can be found at https://www.ipd-uk.com/legal-regulatory-information/.

SUMMARY

The Liquidation will remain open until the dividend process for making a payment to unsecured creditors has been completed. This is expected to be within the next 9-10 months, allowing for a 6-month period for clearance of dividend cheques. Once completed, the Liquidation will be finalised and our files will be closed.

If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Martin Williamson on 01782 594344, or by email at mw@ipd-uk.com.



Martin Williamson
LIQUIDATOR

Lann-Glayo Care Limited

In Liquidation

Liquidator's Summary of Receipts and Payments to 22 October 2026

	Statement of Affairs £	From 23 October 2024 To 22 October 2025 £	From 23 October 2025 To 22 October 2026 £	Net Total £
RECEIPTS				
Furniture & Equipment	NIL	0.00	0.00	0.00
Book Debts	Uncertain	0.00	0.00	0.00
Cash at Bank	42,033.00	33,538.23	0.00	33,538.23
Bank Interest Gross		201.97	115.33	317.30
		33,740.20	**115.33**	**33,855.53**
PAYMENTS				
DTI Cheque/BACS Fees		0.00	25.75	25.75
Office Holders Fees		12,000.00	0.00	12,000.00
Office Holders Expenses		1,995.88	0.00	1,995.88
Unrecovered VAT		2,918.30	399.03	3,317.33
ERA Costs		0.00	995.00	995.00
Storage Costs		595.58	1,000.13	1,595.71
PAYE & NI		0.00	722.72	722.72
Unclaimed Dividends		0.00	224.04	224.04
RPS Employee Claims	32,812.00	0.00	5,190.47	5,190.47
Employee Holiday Pay [49 'ees]	8,576.00	0.00	2,459.25	2,459.25
Trade & Expense Creditors	88,690.00	0.00	0.00	0.00
Employees [49 'ees]	302,208.00	0.00	0.00	0.00
HMRC - CT	215.00	0.00	0.00	0.00
Ordinary Shareholders	1,000.00	0.00	0.00	0.00
		17,509.76	**11,016.39**	**28,526.15**
Net Receipts/(Payments)		**16,230.44**	**(10,901.06)**	**5,329.38**
MADE UP AS FOLLOWS				
Current A/c (Interest Bearing)		16,230.44	(10,901.06)	5,329.38
		16,230.44	**(10,901.06)**	**5,329.38**



Martin Williamson
Liquidator

Creditor Claims Summary Report (All Creditors)

Lann-Glayo Care Limited

Key	Name	Claim Type	S of A £	Claim £	Agreed Claim £
CA00	Almas	Unsec	0.00	0.00	0.00
CA01	Ash Waste Services Ltd	Unsec	8,447.01	0.00	0.00
CB00	British Gas Lite	Unsec	250.00	0.00	0.00
CB01	Booker Limited	Unsec	0.00	0.00	0.00
CB02	Beardmore Accountants	Unsec	0.00	0.00	0.00
CC00	Care Quality Commission	Unsec	0.00	0.00	0.00
CC01	Christie Insurance	Unsec	0.00	0.00	0.00
CC02	Council Tax	Unsec	0.00	0.00	0.00
CC03	Council Tax	Unsec	320.00	0.00	0.00
CE00	Enreach UK Ltd	Unsec	14,445.00	0.00	0.00
CF00	FCC Recycling (UK) Ltd	Unsec	0.00	0.00	0.00
CG00	Google Workspace	Unsec	50.00	0.00	0.00
CH00	HM Revenue & Customs (ICHU)	Unsec	215.41	0.00	0.00
CH01	HM Revenue & Customs (LIQ)	Pref	32,812.34	0.00	0.00
CH04	HM Revenue & Customs	Unsec	0.00	0.00	0.00
CI00	Intuit LTD	Unsec	50.00	0.00	0.00
CI01	Iris Software Limited	Unsec	350.00	0.00	0.00
CJ00	JLA Total Care Limited	Unsec	29,560.00	0.00	0.00
CJ02	JLA Fire & Security Limited	Unsec	1,000.00	2,040.70	0.00
CM00	Midshire Communications Limited	Unsec	0.00	175.67	0.00
CN0000	NSS RP RECEIPTS	Pref	0.00	5,190.47	5,190.47
		Unsec	0.00	220,757.76	220,757.76
CP00	PHS Group	Unsec	1,500.00	0.00	0.00
CP01	PHS Group	Unsec	1,500.00	0.00	0.00
CP02	Penninsula	Unsec	10,241.00	0.00	0.00
CP03	Propel Finance	Unsec	0.00	0.00	0.00
CP04	Positive Energy Ltd	Unsec	0.00	0.00	0.00
CP05	Premium Credit Ltd	Unsec	4,850.64	1,036.83	0.00
CS00	SEFE Energy Ltd	Unsec	463.50	233.47	0.00
CS03	Shire Leasing	Unsec	6,330.30	5,500.00	0.00
CS04	Staffordshire County Council	Unsec	0.00	817.80	0.00
CT00	Trust Hygiene Services Ltd	Unsec	150.00	0.00	0.00
CT02	Total Energies	Unsec	1,000.00	0.00	0.00
CT04	Tower Leasing Ltd	Unsec	4,622.40	2,866.59	0.00
CT08	The Ecert Training Company Limited	Unsec	2,160.00	0.00	0.00
CW00	Water Plus	Unsec	0.00	0.00	0.00
EA00	Mrs Patricia Arrowsmith	Unsec	8,875.30	3,550.12	0.00
EB00	Mrs Angela Burton	Pref	316.72	42.70	42.70
		Unsec	10,911.11	4,940.88	0.00
EB01	Miss Charlotte Mary Blundred	Unsec	129.17	129.17	0.00
EB02	Mr Keith Ball	Pref	55.50	55.50	55.50

Key	Name	Claim Type	S of A £	Claim £	Agreed Claim £
		Unsec	323.75	129.50	0.00
EB03	Mrs Lesley Boden	Pref	289.33	57.79	57.79
		Unsec	580.00	232.00	0.00
EB04	Mrs Lisa Bullock	Unsec	5,551.80	2,775.90	0.00
EB05	Miss Megan Bloor	Unsec	1,265.54	1,301.28	0.00
EB06	Miss Wendy Burton	Pref	401.07	0.00	0.00
		Unsec	12,990.18	5,196.07	0.00
EB07	Mrs Yvonne Bradbury	Pref	89.76	89.76	89.76
		Unsec	10,296.00	4,118.40	0.00
EB08	Mrs Sarah Booth	Unsec	22,325.76	7,441.92	0.00
EG00	Miss Abigail Goldstraw	Unsec	2,462.46	1,641.64	0.00
EG01	Miss Chelsey Grayham	Unsec	7,587.25	3,641.88	0.00
EG02	Mrs Marie Hales	Unsec	10,551.03	5,024.30	0.00
EG03	Mrs Sharon Goldstraw	Pref	1,470.62	108.62	108.62
		Unsec	27,018.00	9,168.00	0.00
EH00	Mrs Alison Husnu	Unsec	225.46	225.46	0.00
EH01	Mrs Karen Hargreaves	Pref	63.83	63.83	63.83
		Unsec	8,556.90	3,111.60	0.00
EH02	Ms Kerry Hill	Unsec	13,695.96	5,571.24	0.00
EH03	Miss Lucy Hoddy	Unsec	10,001.36	4,616.01	0.00
EH04	Ms Nicole Holloway	Pref	45.15	45.15	45.15
		Unsec	1,916.64	958.32	0.00
EH05	Mrs Claire Harrison	Pref	336.94	336.94	336.94
		Unsec	185.90	185.90	0.00
EJ00	Miss Caitlin Jenkinson-Phillips	Pref	457.16	255.62	255.62
		Unsec	346.54	346.54	0.00
EJ01	Mrs Victoria Jenkinson	Unsec	2,794.32	1,397.16	0.00
EK00	Ms Grace Kerry	Pref	430.51	129.05	129.05
		Unsec	1,267.69	845.13	0.00
EK01	Miss Lisa Kerry	Pref	458.61	458.61	458.61
		Unsec	255.97	255.97	0.00
EK02	Miss Jade Kerry	Pref	360.47	360.47	360.47
		Unsec	262.16	262.16	0.00
EL00	Mrs Amy Lyons	Unsec	342.94	342.94	0.00
EL01	Mrs Gail Lloyd	Unsec	7,354.65	2,941.86	0.00
EM00	Mrs Lisa Mansell	Pref	183.21	78.72	78.72
		Unsec	2,012.70	805.08	0.00
EM01	Mrs Melissa Millward	Unsec	1,885.20	754.08	0.00
EO00	Mr Lee Oliver-Musto	Pref	819.04	51.75	51.75
		Unsec	3,925.35	1,570.14	0.00
EP00	Mr Andrew Parkes	Unsec	4,852.80	2,426.40	0.00
EP01	Mrs Chantell PRICE	Unsec	2,960.40	1,480.20	0.00
EP02	Miss Lori Pawlega	Unsec	232.61	232.61	0.00
EP03	Mrs Mandy Pointon	Pref	212.08	212.08	212.08
		Unsec	2,532.00	1,012.80	0.00
ER00	Miss Amanda Redfern	Pref	102.39	15.05	15.05
		Unsec	297.44	297.44	0.00

Key	Name	Claim Type	S of A £	Claim £	Agreed Claim £
ER01	Miss Carol Rees	Pref	208.89	16.74	16.74
		Unsec	1,287.00	514.80	0.00
ER02	Mrs Emma Rees	Pref	190.25	70.18	70.18
		Unsec	15,973.37	6,183.24	0.00
ER03	Miss Janine Raw	Unsec	7,653.96	3,826.98	0.00
ER04	Miss Kim Ryan	Unsec	220.69	220.69	0.00
ER05	Miss Tiffany Ryan	Pref	2.76	0.76	0.76
		Unsec	2,251.76	1,125.88	0.00
ES00	Ms Charlotte Smith - Noddles	Unsec	6,828.32	3,414.16	0.00
ES01	Ms Lorraine Spooner	Pref	446.59	-20.17	0.00
		Unsec	4,628.40	1,851.36	0.00
ES02	Miss Stacey Scragg	Pref	265.27	265.27	265.27
		Unsec	10,841.40	5,135.40	0.00
EW00	Mrs Amanda Withington	Pref	353.72	137.42	137.42
		Unsec	236.42	236.42	0.00
EW01	Mrs Larraine Ward	Unsec	5,413.63	2,165.45	0.00
EW02	Mrs Sheila May Wall	Pref	229.94	229.94	229.94
		Unsec	287.43	287.43	0.00
EY00	Mr Christopher Yearsley	Unsec	6,726.00	2,526.00	0.00
RB00	Mr Alan Bradshaw	Unsec	25,725.00	0.00	0.00
RB01	Mr Jonathan Bradshaw	Pref	786.06	324.06	324.06
		Unsec	27,362.44	13,012.44	0.00
84 Creditors / 110 Potential Claims Totalling			**431,101.63**	**361,435.48**	**229,354.24**
			95	**81**	**25**

Signature _____

Details of Work undertaken to date

Administration

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder and his staff. It does not give direct financial benefit to the creditors but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that an office holder must follow.

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to staff to undertake the work on the case.
- Setting up physical/electronic case files.
- Setting up the case on the practice's electronic case management system and entering data.
- Issuing the statutory notifications to creditors and others required on appointment as office holder, including gazetting the office holder's appointment.
- Obtaining a specific penalty bond (this is insurance required by statute that every insolvency office holder must obtain for each insolvency appointment).
- Convening a decision procedure to seek a decision from creditors to approve the basis of remuneration.
- Supervising the work of advisors instructed on the case to assist in dealing with pension schemes; obtaining reports and updates from them on the work done; and checking the adequacy of the work done.
- Dealing with all routine correspondence and emails relating to the case.
- Opening, maintaining and managing the estate bank account.
- Creating, maintaining and managing a cashbook.
- Undertaking regular bank reconciliations of the estate bank account.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and issuing annual progress reports to creditors and members.
- Filing returns at Companies House.
- Preparing and filing Corporation Tax returns.

Realisation of assets:

This represents the work involved in the protection and realisation of assets, which is undertaken directly for the benefit of creditors.

- Liaising with the bank regarding the closure of the account.
- Instructing agents to value assets.

Creditors

Claims of creditors - the office holder needs to maintain up to date records of the names and addresses of creditors, together with the amounts of their claims as part of the management of the case, and to ensure that notices and reports can be issued to the creditors. The office holder also needs to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they are received. The office holder is required to undertake this work as part of their statutory functions

Employees - The office holder needs to deal with the ex-employees in order to ensure that their claims are processed appropriately by the Redundancy Payments Service. The office holder is required to undertake this work as part of their statutory functions.)

- Obtaining information from the case records about employee claims.
- Completing documentation for submission to the Redundancy Payments Service.
- Corresponding with employees regarding their claims.
- Supervising the work of advisors instructed on the case to assist in dealing with employee

claims; obtaining reports and updates from them on the work done; and checking the adequacy of the work done.
- Liaising with the Redundancy Payments Service regarding employee claims.
- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.

Dividends - the office holder has to undertake certain statutory formalities in order to enable them to pay a dividend to creditors. This includes writing to all creditors who have not lodged proofs of debt and reviewing the claims and supporting documentation lodged by creditors in order to formally agree their claims, which may involve requesting additional information and documentation from the creditors. This work is primarily undertaken for the benefit of creditors, but it also includes work that the office holder is required to undertake as part of their statutory functions.

Investigations:

The insolvency legislation gives the office holder powers to take recovery action in respect of what are known as antecedent transactions, where assets have been disposed of prior to the commencement of the insolvency procedure, and also in respect of matters such as misfeasance and wrongful trading. The office holder is required by the Statements of Insolvency Practice to undertake an initial investigation in all cases to determine whether there are potential recovery actions for the benefit of creditors.

- Recovering the books and records for the case.
- Listing the books and records recovered.
- Submitting an online return on the conduct of the Directors as required by the Company Directors Disqualification Act.
- Conducting an initial investigation with a view to identifying potential asset recoveries by seeking and obtaining information from relevant third parties, such as the bank, accountants, solicitors, etc.
- Reviewing books and records to identify any transactions or actions the office holder may take against a third party in order to recover funds for the benefit of creditors

Details of future work to be undertaken in the Liquidation

Administration:.

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder and his staff. It does not give direct financial benefit to the creditors but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that an office holder must follow.

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to staff to undertake the work on the case.
- Dealing with all routine correspondence and emails relating to the case.
- Opening, maintaining and managing the estate bank account.
- Creating, maintaining and managing a cashbook.
- Undertaking regular bank reconciliations of the estate bank account.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and issuing annual progress reports to creditors and members.
- Filing returns at Companies House.
- Preparing and filing Corporation Tax returns.
- Preparing, reviewing and issuing a final account of the liquidation to creditors and members.
- Filing a final return at Companies House.

Creditors:

Claims of creditors - the office holder needs to maintain up to date records of the names and addresses of creditors, together with the amounts of their claims as part of the management of the case, and to ensure that notices and reports can be issued to the creditors. The office holder also needs to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they are received. The office holder is required to undertake this work as part of their statutory functions

Employees - The office holder needs to deal with the ex-employees in order to ensure that their claims are processed appropriately by the Redundancy Payments Service. The office holder is required to undertake this work as part of their statutory functions.)

- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.

The office holder also needs to deal with the ex-employees in order to ensure that their claims are processed appropriately by the Redundancy Payments Service. The office holder is required to undertake this work as part of their statutory functions.

- Obtaining information from the case records about employee claims.
- Completing documentation for submission to the Redundancy Payments Office.
- Corresponding with employees regarding their claims.
- Supervising the work of advisors instructed on the case to assist in dealing with employee claims; obtaining reports and updates from them on the work done; and checking the adequacy of the work done.
- Liaising with the Redundancy Payments Office regarding employee claims.

Dividends - the office holder has to undertake certain statutory formalities in order to enable them to pay a dividend to creditors. This work is primarily undertaken for the benefit of creditors, but it also includes work that the office holder is required to undertake as part of their statutory functions

- Delivering a notice of intended dividend in respect of the proposed dividend to creditors who

have not lodged a proof of debt.

- Placing a gazette notice inviting creditors to participate in the proposed dividend if required.
- Reviewing the claims and supporting documentation lodged by creditors in order to formally agree their claims.
- Requesting additional information and documentation from creditors in support of their claim, as necessary.
- Calculating the dividend to creditors.
- Issuing a notice of declaration of dividend and paying the dividend to creditors.
- Paying tax deducted from the dividends paid to employees.