

Liquidator's Progress Report

S.192

Pursuant to Sections 92A and 104A and 192 of the Insolvency Act 1986

To the Registrar of Companies

Company Number

02871055

Name of Company

L C Mitsiou & Son Limited t/a Mitsiou Estates Group

I / We

Ninos Koumettou, 1 Kings Avenue, Winchmore Hill, London N21 3NA

the liquidator(s) of the company attach a copy of my/our Progress Report under section 192 of the Insolvency Act 1986


The Progress Report covers the period from 01/10/2014 to 30/09/2015

Signed  Date 19/10/15

AlexanderLawsonJacobs
1 Kings Avenue
Winchmore Hill
London N21 3NA

Ref LC31419/NK/AG/SG/LI

TUESDAY



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A10 20/10/2015 #110
COMPANIES HOUSE

L. C. Mitsiou & Son Limited t/a Mitsiou Estates Group
Liquidator's Progress Report to Members and Creditors
For the year ending 30 September 2015

STATUTORY INFORMATION

Company name	L. C. Mitsiou & Son Limited t/a Mitsiou Estates Group
Registered office:	1 King's Avenue Winchmore Hill London N21 3NA
Former registered office:	2-8 Games Road Cockfosters Barnet Hertfordshire EN4 9HN
Registered number	02871055
Liquidator's name	Ninos Koumettou FCA, FCCA, FABRP
Liquidator's address	1 Kings Avenue Winchmore Hill London N21 3NA
Liquidator's date of appointment	01 October 2014

LIQUIDATOR'S ACTIONS SINCE APPOINTMENT

Creditors will recall that the Company previously entered Administration on 26 September 2013 and subsequently exited Administration via Creditors' Voluntary Liquidation on 1 October 2014, so as to enable me to continue my investigations into the affairs of the Company prior to its Administration and, in turn, to recover any sums which were rightfully due to the Company

Creditors were previously advised that there were some main areas of concern which were being investigated, some of which had also previously been raised by HM Revenue & Customs ("HMRC") at the initial meeting of creditors. Creditors are reminded that the matters under investigation related to the payment of a dividend from the Company's funds to its shareholder as well as the transfer of its property portfolio to the same shareholder in the months leading up to the Company's Administration. Other matters which are being investigated include the use of a personal bank account for Company transactions, following the collapse of the Company's bankers Laiki Bank UK, as well as the debtor and associated realisations during the period leading up to the Company's cessation of trade and subsequent Administration. I would advise that my investigations remain ongoing and are referred to within the main body of this report below

I would advise that, in addition to my ongoing investigations, I have carried out all necessary verification and correspondence relating to creditors' claims as reported below. A description of all routine work carried out is shown in detail in the Remuneration section

RECEIPTS AND PAYMENTS ACCOUNT

My Receipts & Payments Account for the period from 01 October 2014 to 30 September 2015 is attached herewith

I can confirm that, in accordance with the final Administrator's Report, the sum of £2,862 10 was transferred to the liquidation, representing the balance which was held in the administration account at the time the Company's Administration was concluded

ASSETS

British Gas – Gas / Electricity Refund

Creditors were previously advised that prior to its Administration, the Company had been negotiating for some time with its gas and electricity supplier, British Gas, concerning disputed amounts showing on their systems in relation to properties previously managed by the Company

As previously reported, at the initial meeting of creditors British Gas submitted a claim of £271,084 83 and have subsequently submitted an increased claim in the sum of £310,640 96 which is still disputed as they have not yet provided any documentation to support the claim which has been submitted

Based on the information that was provided to me by the Company soon after my appointment as Administrator, it appeared that once all the accounts were fully reconciled, a refund of at least £4,000 would be recoverable and that British Gas would not, in fact, be a creditor of the Company

A review of the position between the Company and British Gas is a long and complex exercise which covers many years accounts and properties and is not helped by the fact that British Gas previously issued the Company with bills on properties that it had never owned or managed and also continues to issue bills to the Company for properties in respect of periods after the date the Company ceased trading and also the date it entered Administration / Liquidation

British Gas have been requested to provide all relevant documentation in support of the claims which have submitted but, to date, have not yet done so and, in the circumstances, I remain of the opinion that British Gas is not a creditor of the Company

L C Mitsiou Estates Ltd - Repayment

Creditors will recall that investigations were being carried out in relation to the use of a personal bank account for Company transactions, following the collapse of the Company's bankers Laiki Bank UK

Extensive investigations, in this respect, were carried out and various meetings and discussions were also held with the Company's director and accountant. As a result, I can confirm that the Company's director has accepted that monies were drawn by his other company, L C Mitsiou Estates Ltd ("Estates"), incorrectly (apparently he believed that this was part of the re-financing carried out by Estates) and he has agreed to repay the sum drawn of £157,000 to the Liquidator. In this respect I can advise that a payment plan has been agreed to enable repayment to be made over a 12 month period, commencing May 2015. As can be seen in the attached Receipts and Payments Account, the sum of £53,000 was received, in this respect, during the period covered by this report

Debtors

In addition to the investigation mentioned above, I was also looking into the debtor and associated realisations during the period leading up to the Company's cessation of trade and subsequent Administration

Accordingly, following various meetings with the Company's director and accountant, a schedule has been drawn up indicating the debts which the Company's director believes remained due to the Company, from the various Local Authorities, at the time it entered Administration. I am currently in the process of extracting the relevant invoices from the Company's records so that these can be furnished to the respective Councils with a request for payment. Potential realisations from these outstanding invoices may exceed £100,000

Creditors will therefore be updated further in relation to this matter in due course

LIABILITIES

Details of the creditors included in the Statement of Affairs and the amount of their claims in the liquidation are attached herewith

Secured Liabilities

The Company's mortgage register held by the Registrar of Companies, indicated that there was one outstanding Charge registered against the Company at the time of its Administration and subsequent Liquidation

Lloyds TSB Bank Plc held a Debenture, incorporating a fixed and floating charge, which was created on 16 April 2013 and remained outstanding at the time of the Company's Administration

Under the provisions of Section 176A of the Insolvency Act 1986, an Administrator / Liquidator must state the amount of funds available to unsecured creditors in respect of the prescribed part. This relates to a percentage of the Company's assets being set aside for the benefit of the unsecured creditors in cases where the Company gave a "floating charge" over its assets to a lender on or after 15 September 2003. This is known as the "prescribed part of the net property". A Company's net property is that left after paying the expenses of the administration / liquidation and any preferential creditors, but before paying the lender who holds a floating charge. An Administrator / Liquidator has to set aside

a) where the Company's property does not exceed £10,000 – 50% of that property,

b) where it exceeds £10,000

i) 50% of the first £10,000 of the net property and

ii) 20% of the remaining net property up to a maximum of £600,000

In this instance, there was no liability due to Lloyds TSB Bank Plc from the Company at the time it entered Administration and therefore, although the prescribed part provisions would apply, no calculation was necessary

Preferential Creditors

Given that the Company's staff were either all transferred to the purchaser of the Company's business, goodwill and assets or were made redundant prior to the Company's Administration, it was not expected that there would be any preferential claims in respect of unpaid wages & holiday pay

I can confirm that no preferential claims have subsequently been received in this respect

Crown Creditors

Creditors are reminded that the Company's Statement of Affairs, prepared as at the date of Administration, indicated that the sum of £267,523.24 was due to HM Revenue & Customs ("HMRC") in relation to VAT and that a further amount of £15,555.19 was due in relation to Corporation Tax. A small sum of £363.36 was also due in relation to the Company's outstanding PAYE/NIC. Final claims have been received from HMRC, the first being for the sum of £267,527.24, in relation to VAT and the second for the sum of £15,074.47 which relates to Corporation Tax.

Non-preferential unsecured Creditors

Unsecured creditors' claims shown in the Statement of Affairs amounted £322,402.46 and included the amounts totalling £283,441.79 which were due to HMRC in relation to VAT, PAYE/NIC & Corporation Tax. I can confirm that, to date, I have received formal claims totalling £682,781.37 from the Company's unsecured creditors, as set out in the attached schedule

Creditors are advised that the increase in claims, relates specifically to the claim submitted by British Gas in the sum of £310,640 96 which is currently disputed, as explained previously

All claims submitted in this matter will, of course, be adjudicated upon as soon as a dividend is declared to the Company's unsecured creditors

DIVIDEND PROSPECTS

i) Secured Creditor

There was no liability due to the Company's secured creditor at the time it entered Administration and subsequently Liquidation and, therefore, no payment was made from Company funds in this respect

ii) Non-Preferential Unsecured Creditors

Creditors are also advised that it is now my intention to pay a first interim dividend to unsecured creditors within a period of two months from the last date of proving. In this respect, please find enclosed a Notice of Intended Dividend and a Proof of Debt Form

Creditors will now need to submit a final claim in the liquidation and therefore, if you have not already done so, please complete the enclosed Proof of Debt Form and return it to me on or before Friday 20 November 2015, otherwise you will be excluded from any dividend payable after that date

Alternatively, I should be obliged if you would inform me if you have no claim in the liquidation

INVESTIGATION INTO THE AFFAIRS OF THE COMPANY

I undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved

Within six months of my appointment as Liquidator, I am required to submit a confidential report to the Secretary of State to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present Director would make him unfit to be concerned with the management of the Company. I would confirm that my report has been submitted

As part of my duties as Administrator / Liquidator, I am required to investigate the trading and failure of the Company so as to ensure that the Company / directors did not carry out any transactions, asset transfers or other actions which were detrimental to the general body of creditors

In this respect there were some main areas of concern which formed part of my investigations, some of which were also raised by HMRC and I can confirm that I am continuing to liaise directly with HMRC in relation to these matters

The matters which were the main subject of my investigations related to the payment of a dividend from the Company's funds to its shareholder as well as the transfer of its property portfolio to the same shareholder in the months leading up to the Company's Administration. Other matters which were being investigated include the use of the personal bank account for Company transactions, following the collapse of the Company's bankers Laiki Bank UK, as referred to further above, as well as the debtor and associated realisations during the period leading up to the Company's cessation of trade and subsequent Administration

I can confirm that I have continued to liaise with the Company's director and former manager and that further meetings and discussions have also been held with the Company's director, former manager and accountant in order to resolve the matters raised

In this respect, I can confirm that I have investigated the payment of a dividend prior to the Company's Liquidation and have formed the opinion that this was properly paid. The payment was supported by accounts prepared by the Company's accountant as well as independent legal advice.

The properties, which were previously owned by the Company and transferred to the holding company prior to its liquidation, were valued by qualified valuers at the time of the transfer. However, creditors are advised that I am still looking into this matter and a further update will therefore be provided in due course, as necessary.

As stated above, I have now reached a settlement with L C Mitsiou Estates Ltd in relation to the funds which they inadvertently received the benefit of and I am hopeful of being able to secure additional realisations in relation to the outstanding debtor sums which it is believed remain due to the Company.

Creditors will therefore be updated, in due course, on the progression of these investigations and whether there is any likelihood of any further recoveries being secured as a result.

ADMINISTRATOR'S REMUNERATION

Creditors are reminded that my time costs for the period of the Administration amounted to £33,674.00 as summarised below:

Period	Dates covered	Time Cost	Hours	Average charge out rate	Administrator's remuneration drawn during Administration period
1	26 September 2013 – 25 March 2014	£27,255.00	126.60	£215.28	£21,116.00
2	26 March 2014 – 25 September 2014	£6,419.00	40.40	£158.87	£0.00
	Total	£33,674.00	167.00	£201.64	£21,116.00

Creditors were previously advised that the outstanding remuneration, incurred during the period the Company was in Administration, was to be drawn in full if I was successful in recovering any realisations as a result of my ongoing investigations.

I would advise that, as can be seen in the attached Receipts and Payments Account, the balance of my Administrator's remuneration, in the sum of £12,558.00 plus VAT, has now been drawn from the funds held in the liquidation.

LIQUIDATOR'S REMUNERATION

Creditors are aware that, in accordance with the resolution passed at the meeting of creditors held on 3 December 2013, as Administrator I was authorised to draw remuneration on a time cost basis.

In accordance with Rule 4.127(5A) of the Insolvency Act 1986 (as amended), where a liquidation is immediately preceded by an administration and the Liquidator was previously the Administrator, the basis of remuneration fixed in the administration continues to apply in the liquidation.

I am obliged, pursuant to Statement of Insolvency Practice 9, to provide creditors with details relating to the time costs and the disbursements that have been incurred by myself and my staff to date and I would therefore summarise my time costs as follows:

Period	Dates covered	Time Cost	Hours	Average charge out rate	Liquidator's Remuneration drawn in period
1	1 October 2014 to 30 September 2015	£24,916 00	95 90	£259 81	£10,013 50
	Total	£24,916 00	95 90	£259.81	£10,013 50

Time is charged in 6 minute units

A schedule of the time costs incurred for the period of the Liquidation is attached herewith
A description of the routine work undertaken in the Liquidation during the period covered by this report is as follows

- 1 Administration and Planning
 - Statutory notifications and advertising
 - Preparing documentation required
 - Dealing with all routine correspondence
 - Maintaining physical case files and electronic case details on IPS
 - Review and storage
 - Case bordereau
 - Case planning and administration
 - Preparing reports to members and creditors
- 2 Cashiering
 - Maintaining and managing the liquidator's cashbook and bank account
 - Ensuring statutory lodgements and tax lodgement obligations are met
- 3 Creditors
 - Dealing with creditor correspondence and telephone conversations
 - Preparing reports to creditors
 - Maintaining creditor information on IPS
 - Reviewing and adjudicating on proofs of debt received from creditors
- 4 Investigations
 - Review and storage of books and records
 - Prepare a return pursuant to the Company Directors Disqualification Act
 - Conduct investigations into suspicious transactions
 - Review books and records to identify any transactions or actions a liquidator may take against a third party in order to recover funds for the benefit of creditors
 - Corresponding with the Company's Director and former accountant in relation to specific matters pertaining to dividends paid, the transfer of the Company's property portfolio, various issues relating to debtor recoveries & monies which were received & expended through a personal account following the demise of Laiki Bank UK
- 5 Realisation of Assets
 - Liaising with the Company's director and former manager in relation to the reimbursement of funds from L C Mitsiou Estates Ltd & ensuring continued payment of the agreed instalments

A copy of 'A Creditors Guide to Liquidators' Fees' published by the Association of Business Recovery Professionals together with an explanatory note which shows Alexander Lawson Jacobs' fee policy are available from our website www.aljuk.com by accessing the downloads section. A hard copy can be obtained upon request.

As with all professional firms, charge out rates increase from time to time over the period of the liquidation. As a consequence, there have been minor changes in the rates charged since appointment. The following table shows the rates used since the date the Company entered Administration & subsequently Liquidation.

The charge out rates of this firm's staff grades, exclusive of VAT are as follows -

Staff Grade	Hourly rates 2013 & 2014	Hourly rates 2015
Partner	£350	£350- £400
Manager	£250	£250 - £300
Senior Case Administrator	£200 – 225	£190 - £250
Administrator		£100 - £175
Support staff	£50-125	£75 - £125

These rates are reviewed in January each year and are adjusted to take into account inflation and the firm's overheads

LIQUIDATOR'S EXPENSES

In accordance with Statement of Insolvency Practice 9 (SIP9) the basis of disbursement allocation in respect of disbursements incurred by the Office Holder in connection with the administration of the estate must be fully disclosed to creditors. Disbursements are categorised as either Category 1 or Category 2. These were detailed in the Liquidator's guide to fees. However, I would summarise these as follows,-

Category 1 expenses are attributed to the estate and are recoverable in full from the estate without the prior approval of creditors. This will include the cost of statutory advertising, external meeting room hire, external storage, specific bond insurance, company search fees and postage.

Category 2 expenses are incurred by the firm and recharged to the estate. These disbursements are recoverable in full from the estate, subject to the basis of the disbursement charge being approved by creditors in advance. Examples of category 2 disbursements are photocopying, internal room hire, and internal storage.

My expenses to date amount to £331 86 although these have not yet been drawn from the funds held in the estate.

The following expenses were incurred -

Type of category 1 disbursement	Amount incurred in reporting period £	
	1 October 2014 – 30 September 2015	
Indemnity Bond	210 00	
Company Search	Nil	
Statutory Advertising	74 50	
Postage	32 00	
Room Hire (external)	Nil	
Type of category 2 disbursement	Amount incurred but not paid £	
Photocopying	15 36	
Storage of Books and Records	Nil	
Other	Nil	
Total	331 86	

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's remuneration and expenses, within 21 days of 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 creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

SUMMARY

The Liquidation will remain open to enable me to continue with the investigation matters, referred to previously and to realise any potential debtor monies which may remain due to the Company, as well as to pay a dividend to the Company's unsecured creditors.

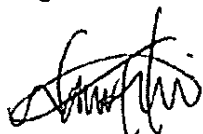
I estimate that these matters will take at least 12 months to fully resolve and conclude, at which time the Liquidation will be finalised and our files will be closed.

Should you have any queries regarding this report, or the Liquidation in general, please contact the case administrator.

At AlexanderLawsonJacobs we always strive to provide a professional and efficient service. However, we recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. As such, should you have any comments or complaints regarding the administration of this case, then in the first instance you should contact me at the address given in this letter.

If you consider that I have not dealt with your comments or complaint appropriately, then put details of your concerns in writing to our complaints officer Kerri Cramphorn at this address. This will formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior partner unconnected with the appointment.

Most disputes can be resolved amicably either through the provision of further information or following negotiations. However, in the event that you have exhausted our complaints procedure and you are not satisfied that your complaint has been resolved or dealt with appropriately, you may complain to the regulatory body that licences the insolvency practitioner concerned. Any such complaints should be addressed to The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA, and you can make a submission using an on-line form available at www.gov.uk/complain-about-insolvency-practitioner, or you can email insolvency.enquiryline@insolvency.gov.uk, or you may phone 0300 678 0015 - calls are charged at up to 12p per minute from a land line, or for mobiles, between 3p and 45p per minute if you're calling from the UK.



Ninos Koumettou FCA, FCCA, FABRP
Liquidator

**L C. Mitsiou & Son Limited t/a Mitsiou Estates Group
(In Liquidation)**

**Liquidator's Abstract Of Receipts And Payments
To 30 September 2015**

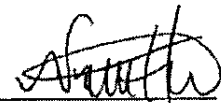
RECEIPTS	Statement of Affairs (£)	Total (£)
L C Mitsiou Estates Ltd - Repayment		53,000 00
British Gas - Gas / Electricity Refund	Uncertain	0 00
Bank Interest Gross		2 50
Transfer of Funds from Administration		2,862 10
Vat Control Account		4,514 30
		<hr/> 60,378 90 <hr/>
PAYMENTS		
Administrator's Remuneration		12,558 00
Liquidator's Remuneration		10,013 50
Vat Receivable		4,514 30
		<hr/> 27,085 80 <hr/>
Net Receipts/(Payments)		<hr/> 33,293 10 <hr/>

MADE UP AS FOLLOWS

Bank 1 Current	33,293 10
	<hr/> 33,293 10 <hr/>

Note.

All sums shown are net of any VAT Any VAT payable, recoverable or suffered is disclosed separately



Ninos Koumētto
Liquidator

Time Entry - Detailed SIP9 Time & Cost Summary

LC31419 L.C. Mitsiou & Son Limited Via Mitsiou Estates Group
 From: 01/10/2014 To 30/09/2015
 Project Code: POSTAPPT

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
COPYRES General correspondence	0.00	0.20	4.70	0.00	4.90	1,130.00	230.61
FINANCIAL Financial matters eg R&P invoice SIP9 report	1.0	0.00	2.00	1.80	3.80	706.50	181.15
GENERAL General administration not covered elsewhere	0.10	0.00	2.10	0.00	2.60	567.00	218.06
LEGAL Legal matters not covered elsewhere	0.00	0.50	0.00	0.00	0.50	125.00	250.00
REPORTS Financial reports matters	0.00	0.00	1.80	0.60	2.40	390.00	162.50
REVIEWS Case reviews	0.20	0.00	1.30	0.00	1.50	405.00	270.00
SETUP Setup of data on internal systems	0.00	0.00	0.50	0.00	0.50	100.00	200.00
STAGE2 Stage 2 matters	3.50	0.00	1.30	0.00	1.40	312.50	223.21
TAXPOST Post appointment tax matters (CT/CGT/PAYE/NIC/ARIE)	0.00	0.00	1.30	0.10	1.40	312.50	223.21
MEETGEN General meetings (not annual final modification)	0.00	0.00	1.50	0.00	1.50	375.00	250.00
Admin & Planning	0.40	0.70	15.30	2.90	19.30	4,131.00	214.04
MEETCRED Meetings of creditors	0.00	2.10	0.00	0.00	2.10	630.00	300.00
CRECCLAIM Creditors claims related matters	0.00	0.00	0.60	0.00	0.60	125.00	208.33
CREDCORRES Credit correspondence & other contact	0.90	0.80	4.00	0.00	5.70	1,485.00	260.53
Creditors	0.90	2.90	4.60	0.00	8.40	2,240.00	266.67
INDEPTH Investigation matters beyond SIP2 requirements	7.20	6.80	23.80	5.20	43.00	11,275.00	262.21
MEETINV Investigation meetings	6.50	1.80	3.70	0.00	12.00	3,860.00	321.67
CDPA Company Directors Disqualification Act matters	2.50	2.50	7.20	0.00	12.20	3,160.00	259.02
Investigations	16.20	11.10	34.70	5.20	67.20	18,295.00	272.25
ASSETCOPR Correspondence re assets not covered elsewhere	0.00	0.00	0.70	0.00	0.70	175.00	250.00
ASSETLEASE Lease assignments (excluding premises)	0.00	0.00	0.30	0.00	0.30	75.00	250.00
Realisation of Assets	0.00	0.00	1.00	0.00	1.00	250.00	250.00
Total Hours	17.50	14.70	55.80	8.10	95.90	24,916.00	259.81

AlexanderLawsonJacobs
L.C. Mitsiou & Son Limited t/a Mitsiou Estates Group
Creditor Claims Summary Report

Key	Name	Rep By	S of A £	Claim £	Agreed Claim £
CA00	Affinity Water		159 84	159 84	159 84
CA01	Atlantic		149 14	0 00	0 00
CA02	Audi Finance		1,143 98	0 00	0 00
CA03	AVA (Against Violence and Abuse)		0 00	130 00	130 00
CB00	Bank of Cyprus		0 00	0 00	0 00
CB01	British Gas		0 00	310,640 96	0 00
CB02	British Telecom		271 76	0 00	Agreed Nil Claim
CC00	Channel Telecom Ltd		176 96	3,185 63	0 00
CE00	EDF Energy		3,411 40	0 00	0 00
CE01	Essex & Suffolk Water		334 37	416 33	416 33
CE02	Enfield Parking Services		110 00	0 00	0 00
CE03	E On UK		0 00	25,922 61	0 00
CH01	HMRC - VAT		267,523 24	267,527 24	267,527 24
CH02	Haringey Council		4,869 28	1,217 00	1,217 00
CH03	HSBC Invoice Finance (UK) Ltd		190 46	0 00	0 00
CH04	HMRC - CT		15,555 19	15,074 47	15,074 47
CH05	HM Revenue & Customs		0 00	0 00	0 00
CI00	HMRC - Insolvency (ICHU) (PAYE/NIC)		363 36	7,221 46	7,221 46
CI01	ISO Quality Services Ltd		1,674 00	3,348 00	0 00
CI02	Investec Asset Finance Plc		2,674 26	2,281 40	0 00
CL00	Lloyds Bank Plc (Insolvency)		0 00	0 00	0 00
CL01	London Borough of Redbridge		1,044 34	0 00	0 00
CL02	London Borough of Barnet		1,234 85	1,258 43	0 00
CL03	London Borough of Waltham Forest		8,143 65	0 00	0 00
CL04	London Borough of Enfield		6,191 66	784 62	0 00
CL05	London Borough of Hackney		628 85	628 85	628 85
CL06	Lemongrove Estates Limited		0 00	26,812 00	26,812 00
CN00	NPower		916 76	635 10	635 10
CN01	Nexus IP Ltd		0 00	0 00	Agreed Nil Claim
CN02	N A Associates		0 00	12,312 00	12,312 00
CO00	EE- Orange PCS		250 76	459 47	0 00
CR00	Reconditioned Domestic Appliances		700 00	0 00	0 00
CR01	Ross Gower Limited		0 00	0 00	Agreed Nil Claim
CS00	Southern & Southern Electric		1,044 01	619 91	619 91
CS01	Corporate Express Ltd		566 72	566 72	566 72
CS02	Schindler Ltd		195 00	0 00	0 00
CT00	Thames Water		2,338 62	435 35	0 00
CT01	Topservice Business Systems Ltd		540 00	0 00	0 00
CV00	Volkswagen Financial Services (UK) Ltd		0 00	1,143 98	0 00
CW00	Wolters Kluwer		0 00	0 00	0 00
RM00	Mr Loucas Constantinou Mitsiou		0 00	0 00	0 00
41 Entries Totalling			322,402 46	682,781 37	333,320 92

Signature

0513

NOTICE TO CREDITORS OF INTENDED DIVIDEND

L.C Mitsiou & Son Limited (In Liquidation)


Notice is hereby given that I intend to declare and interm dividend to unsecured creditors herein within a period of 2 months from the last date of proving

Last day for receiving proofs – Friday 20 November 2015

Ninos Koumettou
AlexanderLawsonJacobs
1 Kings Avenue
Winchmore Hill
London N21 3NA

15 October 2015

Signed



1 Kings Avenue
Winchmore Hill
London N21 3NA
Liquidator

Rule 4 73 PROOF OF DEBT - GENERAL FORM

Form 4 25

**In the matter of L C Mitsiou & Son Limited
t/a Mitsiou Estates Group
and in the matter of The Insolvency Act 1986**

Date of Liquidation - 25 September 2014

1	Name of Creditor	
2	Address of Creditor	
3	Total amount of claim, including any Value Added Tax and outstanding uncapitalised interest as at the date the company went into liquidation (see note)	£
4	Details of any document by reference to which the debt can be substantiated [Note the liquidator may call for any document or evidence to substantiate the claim at his discretion]	
5	If the total amount shown above includes Value Added Tax, please show - (a) amount of Value Added Tax (b) amount of claim NET of Value Added Tax	£ £
6	If total amount above includes outstanding uncapitalised interest please state amount	£
7	If you have filled in both box 3 and box 5, please state whether you are claiming the amount shown in box 3 or the amount shown in box 5(b)	
8	Give details of whether the whole or any part of the debt falls within any (and if so which) of the categories of preferential debts under section 386 of, and schedule 6 to, the Insolvency Act 1986 (as read with schedule 3 to the Social Security Pensions Act 1975)	Category Amount(s) claimed as preferential £
9	Particulars of how and when debt incurred	
10	Particulars of any security held, the value of the security, and the date it was given	£
11	Signature of creditor or person authorised to act on his behalf	
	Name in BLOCK LETTERS	
	Position with or relation to creditor	

Admitted to Vote for £

Date

Liquidator / Chairman Signed

Software Supplied by Turnkey Computer Technology Limited, Glasgow

Added to IPS (tick)	
Date	
Who by	