

# Construction boss banned for negligent record keeping

The court heard that Angel Tas Limited was incorporated in October 2017 and Cristina Angelica Tasca (27), from Arbroath, was appointed the director. The company provided construction services for domestic buildings, specialising in plastering and rendering.

Angel Tas began to miss obligatory tax payments in 2019, and after failing to respond to repeated requests for payment the tax authorities petitioned the courts to wind-up Angel Tas. The courts wound up the construction company on 30 December 2019 before a liquidator was appointed.

Despite the liquidator's numerous requests, Cristina Tasca failed to provide any company accounts or records. This meant the liquidator was unable to establish the purpose of more than £716,000 worth of expenditure, including cash withdrawals of £16,000 from the company's bank.

The liquidators were also unable to confirm whether the receipts of nearly £700,000 were a true representation of all the company's sales.

Following an investigation by the Insolvency Service, the case was heard in Forfar Sheriff Court on 7 July 2021 before Sheriff J Martin-Brown, where Cristina Tasca was disqualified for 7 years.

The disqualification prevents Cristina Tasca from directly or indirectly becoming involved in the promotion, formation or management of a company without the permission of the court.

Rob Clarke, Chief Investigator of the Insolvency Service, said:

All directors have a duty to ensure their companies maintain proper accounting records. This includes delivering them to the office-holder in the event of an insolvency.

For failing to account for all of Angel Tas' transactions, it is impossible to determine whether Cristina Tasca has performed her duties properly or is using a lack of documentation as a cloak for impropriety.

Cristina Angelica Tasca is of Arbroath and her date of birth is 1 April 1994

Company Angel Tas Limited (Company number SC579953) was incorporated in October 2017.

The disqualification order was granted in the Forfar Sheriff Court.

The court made the order on 7 July 2021. Her ban is effective from 27 July

2021 and lasts for 7 years.

Persons subject to a disqualification order are bound by a [range of restrictions](#).

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