Case No.: T20260042

IN THE CROWN COURT AT SOUTHWARK

26 November 2026

BEFORE:

HIS HONOUR JUDGE BAUMGARTNER
THE HON. RECORDER OF WESTMINSTER

BETWEEN:

REX

- v -

JENNA LENNON

Defendant

SENTENCING REMARKS

Andrew Evans (instructed by the **Insolvency Service**) for the **Prosecution**
David Rosen (instructed by **David Rosen & Co**) for the **Defendant**

1. Jenna Lennon, you fall to be sentenced for one offence of misconduct in the course of winding up, contrary to s.208(1)(c) of the Insolvency Act 1986 (the **"1986 Act"**). You pleaded guilty to that offence on 24 September 2026.

2. I sentence you upon the agreed factual basis placed before the Court.

3. The facts are these.

FACTS

4. Hope & Pride Limited entered creditors' voluntary liquidation on 19 September 2023 and joint liquidators were appointed. Following liquidation, the company's liquidators requested delivery up of the company's books and records by letters and emails, including on 22 September and 20 October 2023, and thereafter. You did not deliver up to the liquidators all of the books and records in your custody or under your control which you were required by law to deliver up. Count 1 of the Indictment charged that failure over the period from 22 September 2023 to 1 December 2025.

5. The obligation of an officer of a company to deliver up all books and papers in his custody or under his control belonging to the company is an important one. A liquidator must be able to obtain the company's books and records in order properly to discharge the functions imposed upon the liquidator by law. The obligation imposed upon an officer

of a company is a positive one, and is not dependent simply upon repeated requests being made.

6. Copies of bank statements and reconstituted accounts, together with explanations, were subsequently provided to the liquidators at your instruction by Raffingers LLP (as they were then known). The explanations concerned a Directors' Loan Account, or other sum said to be owed to the company, of £396,630.

7. The liquidators say that, in the absence of the records which had not been delivered up during the relevant period, they were unable to verify those explanations and figures, including the value and liability of the £396,630 figure.

8. I am not asked to sentence you on the basis that you engaged in fraudulent trading, that you misappropriated company money, or that you personally benefited by any particular amount. I make no such findings.

SENTENCING GUIDELINES

9. There is no offence specific Sentencing Council guideline for this offence. I therefore have regard to the Sentencing Council's General Guideline, together with the relevant overarching guidelines, the statutory framework and the sentencing authorities placed before me.

10. The maximum sentence upon conviction on indictment for this offence is seven years' imprisonment, a fine, or both.

11. I have considered *McCredie* and *Bevis*. Those authorities underline the importance of the obligation imposed upon company officers to deliver up company records when a company is being wound up. They also make clear that an offence under s.208 is not properly regarded as simply a technical or administrative failure.

12. Section 208(4) of the 1986 Act provides a defence to an offence under s.208(1)(c) if a defendant proves that she had no intent to defraud. I sentence you for the offence to which you have pleaded guilty and upon the agreed factual basis. I do not treat your plea as establishing fraudulent trading, misappropriation, personal enrichment or other financial wrongdoing which has not been admitted or proved. I make no further finding as to your purpose or intention beyond that necessary to give effect to your plea and the agreed factual basis.

13. I have also considered the other sentencing decisions placed before me. Those decisions do not establish a sentencing range or tariff and, because their facts differ, they provide only limited assistance.

Culpability

14. In assessing your culpability, I take into account the continuing nature of your failure. The liquidators requested the records on the occasions I have set out and thereafter, yet all of the books and records which you were required to provide were not delivered up. I also take into account that the statutory obligation was yours and continued throughout the period charged.

Harm

15. The harm established on the agreed basis is that, in the absence of the records which had not been delivered up, the liquidators were unable to verify the explanations and figures concerning the £396,630 Directors' Loan Account, or other sum said to be owed to the company, including its value and liability.

16. I do not treat £396,630 as an established loss, or an established debt owed by you, or a benefit obtained by you. Nor do I sentence you upon the basis of any wider allegation concerning unexplained transactions or the company's financial affairs.

Mitigating factors

17. There is substantial personal mitigation.

18. You are 41 years old. You have no previous convictions. You received a penalty notice for a public order offence in June 2004. I am aware of one caution, dating from January 2005, for possession of a Class A controlled drug. That was more than 20 years ago and I attach very little weight to it. You have not previously been known to the Probation Service.

19. I take account of the subsequent attempts to provide information to the liquidators: bank statements and reconstituted accounts, together with explanations, were provided through Raffingers LLP. Although they did not amount to delivery up by you of the books and records which you were required to provide, that subsequent provision of information is relevant mitigation.

20. You have accepted responsibility for your failure. In interview with the Probation Service you acknowledged that you had been disorganised in maintaining the records and had placed too much reliance upon a previous accountant. I take that acknowledgment into account, without giving you double credit for the guilty plea itself. It does not properly explain or excuse your failure.

21. I also take account of your family responsibilities. You have three children, aged 19, 17 and 15. The Pre-Sentence Report identifies caring responsibilities and records that there are no safeguarding concerns and that the family is not known to social services. I take account, in particular, of the fact that two of your children are still under 18 and of your responsibilities towards them. I give proper weight to their interests when considering whether the custodial term must be served immediately. I have also read with care the three character references given on your behalf, and the personal qualities they speak of.

22. You entered into a seven year director disqualification undertaking, commencing on 19 March 2025 and remaining in effect until 18 March 2032. I do not treat that undertaking as punishment already served for this offence, nor do I infer merely from entering it that you have demonstrated insight. I deal with it principally as relevant background and in considering whether any further disqualification order is necessary.

Reduction for guilty plea

23. You originally pleaded not guilty. You changed your plea on 24 September 2026, shortly after the Plea and Trial Preparation Hearing in August 2026.

24. I have considered the circumstances in which that plea was entered, including Mr Rosen's submissions concerning the disclosure of WhatsApp messages and the fact that your intention to change your plea was communicated before the hearing. Your plea avoided a trial which would otherwise have taken place substantially later.

25. You cannot receive the full reduction available for a guilty plea indicated at the first stage of proceedings. I do, however, give proper credit for the stage at which the plea was entered and the circumstances in which it came to be entered.

SENTENCE

26. Jenna Lennon, stand up please.

27. I have considered carefully whether this offence is so serious that neither a fine alone nor a community sentence can be justified for it.

28. I take into account the continuing failure notwithstanding the liquidators' repeated requests; the importance of the statutory requirement to deliver up the company's books and records; the period over which the offence continued; and the fact that the absence of the records left the liquidators unable to verify the explanations and figures concerning the £396,630 Directors' Loan Account or other sum said to be owed to the company.

29. Against those matters, I take account of your lack of previous convictions; the subsequent provision of information through Raffingers LLP; your family responsibilities; and the assessment of the Probation Service. You are assessed as presenting a low risk of reoffending, a low risk of serious recidivism and a low risk of serious harm. You have not previously been known to the Probation Service.

30. Taking those matters together, I am satisfied that this particular offence is so serious that neither a fine alone nor a community sentence can be justified for it. I am therefore satisfied that the custody threshold is crossed.

31. I must nevertheless impose the shortest term of imprisonment which, in my judgment, is commensurate with the seriousness of the offence.

32. No particular financial benefit to you has been proved. I do not infer that simply from the fact that confiscation proceedings are not being pursued. Equally, I do not sentence you on the basis that you obtained financial benefit where no such benefit has been established.

33. The appropriate sentence before credit for your plea would have been eight months' imprisonment. In view of the circumstances in which the plea came to be entered, including the disclosure history and the advance indication of the change of plea, I allow the full reduction of one quarter available at that stage. That reduces the sentence to six months' imprisonment.

34. The sentence is one to which the statutory duty to suspend applies. You are not an excluded offender, and I do not find exceptional circumstances which justify ordering you to serve the sentence immediately. I therefore suspend the sentence for 12 months.

35. During the next 12 months you must complete 100 hours of unpaid work, working when and where you are directed by your supervising officer. In fixing that requirement I have

taken account of the recommendation of the Probation Service, which assesses you as suitable for unpaid work but identifies no need for a probation requirement. I am satisfied that 100 hours is suitable and proportionate, having regard to your family and other responsibilities.

36. You must understand what that means. You are not going to prison today, but this is a custodial sentence. If during the next 12 months you commit a further offence, or if without reasonable excuse you fail to comply with the unpaid work requirement, you will be brought back before the Court. Unless it would be unjust to do so, the Court must then bring this sentence into operation, either in full or in part. Any alleged breach of the unpaid work requirement will be dealt with in this Court.

ANCILLARY ORDERS

37. I make no further Director Disqualification Order: the existing seven-year undertaking remains in force until 18 March 2032.

38. No confiscation proceedings are sought.

39. The Prosecution applies for costs of £20,169.25. Having considered the amount claimed, Mr Rosen's submissions and your means, I order you to pay £16,000 towards the Prosecution's costs by 28 May 2027.

40. You must also pay the statutory surcharge applicable to your case.