

**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

02048227

Name of Company

A W I Limited

I / We

Alexander Kinninmonth
Highfield Court, Tollgate
Chandlers Ford
Eastleigh
Hampshire, SO53 3TZDavid James Green
Highfield Court, Tollgate
Chandlers Ford
Eastleigh
Hampshire, SO53 3TZthe 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 27/01/2013 to 26/01/2014

Signed



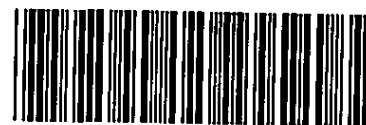
Date

3/4/14

Baker Tilly Business Services Limited
Highfield Court, Tollgate
Chandlers Ford
Eastleigh
Hampshire, SO53 3TZ

Ref 5011852/ASK/DG/AR/LD

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COMPANIES HOUSE

A.W.I. Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments

Statement of Affairs		From 27/01/2013 To 26/01/2014	From 27/01/2011 To 26/01/2014
	SECURED ASSETS		
900,000 00	Freehold Land & Property	NIL	NIL
NIL	Goodwill	NIL	NIL
NIL	Intellectual Property	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	SECURED CREDITORS		
(1,186,000 00)	NatWest Bank plc	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	ASSET REALISATIONS		
900 00	Office Furniture & Equipment	NIL	525 00
5,200 00	Stock	NIL	2,975 00
NIL	Work In Progress	NIL	NIL
20,000 00	Book Debts	5 84	17,759 20
1,600 00	Prepayments	NIL	NIL
NIL	Research and Development	NIL	NIL
5,000 00	Cash at Bank	NIL	NIL
	Bank Interest Gross	NIL	2 01
	Miscellaneous Refund	NIL	120 33
	Rates Refund	4,549 37	4,549 37
		<u>4,555 21</u>	<u>25,930 91</u>
	COST OF REALISATIONS		
	Preparation of S of A	630 37	6,630 37
	Liquidators Fees	3,762 39	11,580 88
	Liquidators Expenses	42 24	401 09
	Mail Redirection	NIL	74 75
	Agents/Valuers Fees	NIL	1,373 81
	Debt Collection Fees	NIL	5,359 86
	Statutory Advertising	NIL	187 50
	Insurance of Assets	NIL	106 00
		<u>(4,435 00)</u>	<u>(25,714 26)</u>
	PREFERENTIAL CREDITORS		
(906 25)	Employee Holiday Pay	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	UNSECURED CREDITORS		
(116,360 13)	Trade & Expense Creditors	NIL	NIL
(60,833 22)	Employees	NIL	NIL
(43,508 28)	Directors	NIL	NIL
(4,213 06)	HM Revenue & Customs - VAT	NIL	NIL
(51,142 86)	HM Revenue & Customs - PAYE/NIC	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	DISTRIBUTIONS		
(144,325 00)	Revaluation Reserve	NIL	NIL
(102 00)	Ordinary Shareholders	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
(674,690.80)		<u>120.21</u>	<u>216 65</u>

REPRESENTED BY

Vat Receivable	126 07
Interest Bearing Current Account	90 58
	<hr/>
	216.65
	<hr/>

A.W.I. Limited (“the Company”) – In Liquidation

**Joint Liquidators’ Third Progress Report
for the period from 27 January 2013 to 26 January 2014**

Issued on: 6 March 2014

A.W I. Limited ("the Company") – In Liquidation

JOINT LIQUIDATORS' THIRD PROGRESS REPORT AS AT 26 JANUARY 2014

Alexander Kinninmonth and David James Green are the Joint Liquidators of the Company and this is their third progress report, to the creditors and members of the Company, showing how the liquidation has been conducted. The report covers the period from 27 January 2013 to 26 January 2014. This report should be read in conjunction with previous progress reports.

1. Statutory Information

Statutory information relating to the Company is attached at **Appendix I**

2. Joint Liquidators' Receipts and Payments Account

A summary of the Joint Liquidators' receipts and payments account relating to the Company for the relevant period from 27 January 2013 to 26 January 2014 and cumulatively from commencement of the liquidation on 27 January 2011 to date of this report is attached at **Appendix II**

3 Action taken by the Joint Liquidators since last Report

The Company was wound up on 27 January 2011 and Alexander Kinninmonth and Duncan Swift were appointed Joint Liquidators at meetings of members and creditors held on 27 January 2011.

Assets

Freehold Property

National Westminster Bank plc ("Natwest"), under the terms of its charge, appointed an LPA Receiver on 11 January 2011.

The Company's total estimated indebtedness to Natwest, which is made up of a loan account, overdraft and termination charges, is £1,200,000 and is fully secured against the property.

The LPA Receiver has informed the Joint Liquidators that the property was sold in October 2012 for £475,000, meaning that the Bank has suffered a shortfall of some £725,000.

Book Debts

The director's statement of affairs showed £20,000 of book debts as realisable. The total amount now recovered amounts to £17,770. Of this sum, the Joint Liquidators' agent, Husband Collection Services Limited, held £5,000 pre appointment as cash at bank, which represented pre-appointment recoveries. No further recoveries will be made.

Rates Refund

In June 2013 the sum of £4,549 was received in respect of a refund of business rates for the Company's former trading premises.

Potential Assets

Hedging Claim

In September 2012 Natwest advised that it is to review the sale of interest rate hedging products sold to the Company as part of an agreement with the Financial Services Authority ('FSA') to undertake a review of all such products sold after 1 December 2001. The review is ongoing and the Joint Liquidators will continue to monitor the position.

Investigations

As previously reported, there are no outstanding lines of enquiry and the Joint Liquidators' confidential report/return on the Directors has been submitted to the government's Disqualification Unit.

4. Future Actions of the Joint Liquidators

As set out above, the Joint Liquidators will continue to monitor the position regarding the potential hedging claim.

5. Liabilities and Dividends

Secured Creditors

National Westminster Bank plc

The Company granted fixed and floating charge debentures to NatWest on 2 March 1994 and 11 March 2004. At the date of the Joint Liquidators' appointment the Company's indebtedness to NatWest was £1,200,000.

The directors have provided NatWest with personal guarantees of £40,000 for which they are jointly and severally liable. NatWest has also obtained further security by registering a charge against the Company secretary's (directors' mother's) home and the value of this security is estimated at £215,000.

As reported above, Natwest has suffered a shortfall in respect of the sale of the freehold property. Furthermore, there have been insufficient realisations to enable a payment to be made to Natwest under its floating charge.

Preferential Creditors

Preferential creditors are estimated to be owed £1,271. On present information it is unlikely sufficient funds will be realised from the Company's assets to enable a distribution to be made to preferential creditors.

Prescribed Part

The estimate of the value of the Company's net property as advised to creditors and members shortly after the commencement of the liquidation was £NIL

On present information, the position remains that it is unlikely that a dividend will be available for the unsecured creditors by way of the prescribed part

Ordinary Unsecured Creditors

Claims totalling £375,584 have been received from 25 creditors. There are further potential claims which could be received from unsecured creditors

It is unlikely sufficient funds will be realised from the Company's assets to enable a distribution to be made to unsecured creditors, including by way of the prescribed part. As such, the claims received have not been agreed

6. Joint Liquidators' Remuneration, Disbursements and Expenses

Basis of Remuneration and Disbursements

At the initial meeting of creditors held on 27 January 2011 it was resolved that the Joint Liquidators would be remunerated by reference to the time properly spent in dealing with matters in the Liquidation and that their disbursements would be drawn in accordance with the tariff outlined at **Appendix III**

Remuneration Charged and Drawn in the Period

The Joint Liquidators' time costs were charged (exc VAT) as follows

	Incurred	Paid
For this period from 27 January 2013 to 26 January 2014	£4,927	£3,762
Since appointment on 27 January 2011 to 26 January 2014	£27,084	£11,581

In accordance with Statement of Insolvency Practice 9, attached at **Appendix III** is a breakdown of these time costs

Since the end of this period to the current date, further time costs have been incurred of £176 representing 1 hour, none of which has been drawn. Such costs will be fully reported in my next progress report

Disbursements Incurred and Drawn

The Joint Liquidators' disbursements incurred and reimbursed are summarised below Details are in the attached Appendix III

	Incurred	Paid
Category 1 disbursements for this period from 27 January 2013 to 26 January 2014	£42	£42
Category 2 disbursements for this period from 27 January 2013 to 26 January 2014	NIL	NIL
Category 1 disbursements since appointment on 27 January 2011 to 26 January 2014	£520	£184
Category 2 disbursements since appointment on 27 January 2011 to 26 January 2014	£217	£217

Pre appointment costs

At the initial meeting of creditors held on 27 January 2011, it was resolved that the fees of Baker Tilly Business Services for assisting the Directors in convening the statutory meetings to place the Company into liquidation, and for assistance in preparing the Statement of Affairs, would be a set fee of £6,000 plus disbursements plus VAT to be paid out of the assets of the Company

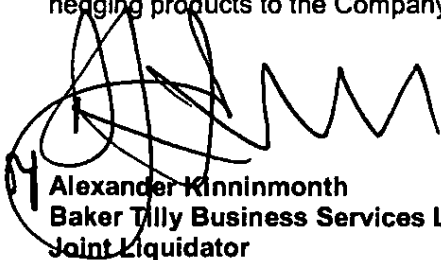
These fees have been paid as an expense of the liquidation

Creditors' Guide to Fees and Statement of Creditors' Rights

Creditors have a right to request further information from the Joint Liquidators and additionally have a right to challenge the Joint Liquidators' remuneration and expenses time limits apply Details can be found in the document 'A Creditor's Guide to Liquidators' Fees' which can be accessed at the website of the Insolvency Practitioners' Association (www.insolvency-practitioners.org.uk > Regulation and Guidance > Creditors Guides to Fees), or the Institute of Chartered Accountants in England & Wales (www.icaew.com > Technical Resources > Insolvency > Creditors' Guides) Alternatively a copy is available free of charge upon request from the address above

7. Conclusion of the Liquidation

The Joint Liquidators will continue to monitor the position regarding Natwest's review of the sale of interest rate hedging products to the Company to ascertain whether any recovery will be achieved



Alexander Kinninmonth
Baker Tilly Business Services Limited
Joint Liquidator

Licensed in the United Kingdom to act as an Insolvency practitioner by the Association of Chartered Certified Accountants

Statutory Information

Company Information

Company Name	A W I Limited
Previous Name	None
Company Number	02048227
Date of Incorporation	26 April 1986
Trading Address	Cothey Way, Ryde, Isle of Wight PO33 1QT
Current Registered Office	Highfield Court, Tollgate, Chandlers Ford, Eastleigh, Hampshire SO53 3TZ
Former Registered Office	Cothey Way, Ryde, Isle of Wight, Hampshire PO33 1QT
Principal Trading Activity	Microwave Engineers

Appointment details

Joint Liquidators' name and address	Alexander Kinninmonth and David James Green of Baker Tilly Business Services Limited Highfield Court, Tollgate, Chandlers Ford, Eastleigh, Hampshire SO53 3TZ
Commencement of liquidation	27 January 2011
Date of appointment	27 January 2011
Appointment made by	Members and Creditors

The Joint Liquidators act jointly and severally

On 21 April 2011, Duncan Kenric Swift was removed from the office of Joint Liquidator by order of the High Court of Justice, Chancery Division, Companies Court and David James Green of RSM Tenon was appointed in his place with effect from that date

Appendix II – Receipts and Payments account

- 1 This account of receipts and payments should be read in conjunction with the report to creditors dated 6 March 2014
- 2 The Company is VAT registered and the account is exclusive of VAT
- 3 Funds are currently held in an interest bearing account with Clydesdale Bank Plc

A.W.I. Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments

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	SECURED ASSETS		
900,000 00	Freehold Land & Property	NIL	NIL
NIL	Goodwill	NIL	NIL
NIL	Intellectual Property	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	SECURED CREDITORS		
(1,186,000 00)	NatWest Bank plc	NIL	NIL
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	ASSET REALISATIONS		
900 00	Office Furniture & Equipment	NIL	525 00
5,200 00	Stock	NIL	2,975 00
NIL	Work In Progress	NIL	NIL
20,000 00	Book Debts	5 84	17,759 20
1,600 00	Prepayments	NIL	NIL
NIL	Research and Development	NIL	NIL
5,000 00	Cash at Bank	NIL	NIL
	Bank Interest Gross	NIL	2 01
	Miscellaneous Refund	NIL	120 33
	Rates Refund	4,549 37	4,549 37
		<u>4,555 21</u>	<u>25,930 91</u>
	COST OF REALISATIONS		
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(4,213 06)	HM Revenue & Customs - VAT	NIL	NIL
(51,142 86)	HM Reveue & Customs - PAYE/NIC	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	DISTRIBUTIONS		
(144,325 00)	Revaluation Reserve	NIL	NIL
(102 00)	Ordinary Shareholders	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
(674,690.80)		120.21	216.65

REPRESENTED BY

Vat Receivable
Interest Bearing Current Account

126 07
90 58

216.65

Appendix III – Information relating to the Joint Liquidators' Fees and Expenses

A.W.I. Limited

Information relating to the Joint Liquidators' Fees and Expenses

1 Explanation of Joint Liquidators' charging and disbursement recovery policies

1.1 Time recording

Work undertaken on cases is recorded in 6 minute units in an electronic time recording system. Time properly incurred on cases is charged at the hourly rate of the grade of staff undertaking the work that applies at the time the work is done. The current hourly charge-out rates are

Grade	£
Partner and Director	350 - 435
Associate Director, Manager and Assistant Manager	235 - 310
Other senior professionals	130 - 195
Administration staff	105

1.2. Disbursement recovery

Disbursements are categorised as either Category 1 or Category 2

Category 1 disbursements

External supplies of incidental services specifically identifiable to the case. Where these have initially been paid by Baker Tilly Business Services Limited and then recharged to the estate, approval from creditors is not required.

Examples of category 1 disbursements include postage, case advertising, specific bond insurance, company search fees, external room hire, storage, case management software system, invoiced travel and properly reimbursed expenses incurred by personnel in connection with the case (including business mileage up to HMRC approved rate for cases commenced before 1 November 2011).

Category 2 disbursements

These include elements of shared or allocated costs incurred by Baker Tilly Business Services Limited and recharged to the estate; they are not attributed to the estate by a third party invoice and/or they may include a profit element. These disbursements are recoverable in full, subject to the basis of the disbursement charge being approved by creditors in advance.

Category 2 disbursements charged by Baker Tilly Business Services Limited are as follows

Category	Cost	Basis
Stationery	4p, 3p ,35p	Per envelope, letterhead or label
Photocopying	5p	Per page
Faxes	50p	Per page
Storage	£7 20p	Per box per year
Room hire	£100	Fixed charge
Car Mileage	45p	Per mile
Other Travelling		Actual

2. Description of work carried out in the current period

Section 3 of this appendix outlines the time costs to date in relation to activities undertaken during this period and cumulatively These can be summarised as follows

2.1. Administration and planning

The following activities have been undertaken

- > Statutory duties associated with the appointment,
- > Notification of the appointment to creditors, employees and other interested parties,
- > Setting up case files,
- > Reviewing available information to determine appropriate strategy,
- > Maintaining bank accounts,
- > Progress reviews of the case

Staff of different levels were involved in the above activities depending upon the experience required

2.2. Investigations

The time spent includes

- > Corresponding with the former directors and management,
- > Review of questionnaires and comments provided by interested parties,
- > Review of company documentation,
- > Completion of statutory returns to the Insolvency Service

2.3. Realisation of assets

Please refer to the main body of the report but in summary the time spent includes.

- > Liaising with agents,
- > Identifying, securing and insuring of assets,
- > Debt collection

2.4. Creditors and distributions

The time spent includes the following matters

- > Recording and maintaining the list of creditors,
- > Dealing with employee related matters,
- > Recording creditor claims,
- > Reporting to creditors,
- > Dealing with creditor queries

3 Time and charge out summary

For the period of this report from 27 January 2013 to 26 January 2014, a total of 23 hours have been spent at an average charge out rate of £217 bringing the total cost to £4,927

From appointment to the end of the current period, 26 January 2014, the total time costs incurred are £27,084, with 147 hours spent bringing the average charge out rate to £184

The tables at the end of this appendix shows details of the time costs charged, exclusive of VAT, in the current period and cumulatively to 26 January 2014

Please note that we have re-designed our SIP9 analysis table to provide a more detailed analysis of the grades of staff within the firm. Please note that this change does not alter the overall value of time costs recorded, purely the column within the table to which that time, and cost, has been allocated or the exact date of the work. In addition, following a change in our time recording system, the analysis may include an element of time costs already disclosed in the previous period. Should you require further information of details regarding these costs, these will be provided on request

4. Disbursements

Disbursements incurred during the period of this report and cumulatively, and those reimbursed in the period and cumulatively, to end of current period, are detailed below

Disbursements	This period		Cumulatively	
	Incurred £	Paid £	Incurred £	Paid £
Category 1				
Postage	42 24	42 24	138 83	138 83
Travel & Mileage			56 25	45 00
Insurance			90 00	NIL
Courier costs			235 00	NIL
Total	42.24	42.24	520.08	183.83
Category 2				
Internal room hire			100 00	100 00
Copying			103 75	103 75
Stationery			13 51	13 51
Total	NIL	NIL	217 26	217.26

The above costs exclude VAT

5. Professional advisors and expenses

The Joint Liquidators have incurred liquidation expenses in connection with the instruction of the following parties shown below Expenses incurred during the period of this report and cumulatively, and those paid in the period and cumulatively, to end of current period, are detailed

Name & Activity	This period		Cumulatively	
	Incurred £	Paid £	Incurred £	Paid £
Proudley Associates Limited	NIL	NIL	1,024	1,024
Valuation				
Husband Collection Services	NIL	NIL	5,360	5,360
Limited Debt Collection				
Syren Forensic Services	NIL	NIL	350	350
Limited Data Recovery				
Total	NIL	NIL	6,734	6,734

The above costs exclude VAT

Restructuring & Recovery SIP9 Summary Level 2

A W I Limited

1017223 / 701 - CCVL002 - Creditors' Voluntary Liquidation

For the period 27/01/2013 to 26/01/2014

Period	Hours Spent	Partners	Directors / Associate Directors	Managers	Assistant Managers	Administrators	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
Administration and Planning										
Case Management		0.5	0.0	0.3	0.0	2.1	0.4	3.3	£ 756.75	£232.85
Post-appointment - general		0.1	0.0	0.0	0.0	0.0	0.0	0.1	£ 43.50	£435.00
Receipts and Payments		0.1	0.0	0.1	0.0	4.7	0.1	5.0	£ 1,052.00	£210.40
Tax Matters		0.0	0.0	0.0	0.0	0.4	1.0	1.4	£ 176.00	£125.71
Total		0.7	0.0	0.4	0.0	7.2	1.5	9.8	£ 2,028.25	£208.03
Realisation of Assets										
Assets - general/other		0.0	0.8	1.5	0.0	5.9	0.0	8.2	£ 1,895.50	£231.16
Land and Property		0.0	0.0	0.0	0.0	0.1	0.0	0.1	£ 19.50	£195.00
Total		0.0	0.8	1.5	0.0	6.0	0.0	8.3	£ 1,915.00	£230.72
Creditors										
Other Creditor Meetings and Reports		0.0	0.0	0.7	0.0	1.0	0.0	1.7	£ 412.00	£242.35
Secured Creditors		0.0	0.0	0.0	0.0	0.3	0.0	0.3	£ 48.75	£195.00
Unsecured Creditors		0.0	0.9	0.0	0.0	0.2	1.7	2.8	£ 522.75	£190.09
Total		0.0	0.9	0.7	0.0	1.4	1.7	4.7	£ 983.50	£209.28
Total Hours		0.7	1.7	2.6	0.0	14.6	3.2	22.8	£ 4,926.75	£216.56
Total Time Cost		£ 304.50	£ 595.00	£ 806.00	£ 0.00	£ 2,899.00	£ 322.25		£ 4,926.75	
Total Hours		0.7	1.7	2.6	0.0	14.6	3.2	22.8	£ 4,926.75	£216.56
Total Time Cost		£ 304.50	£ 595.00	£ 806.00	£ 0.00	£ 2,899.00	£ 322.25		£ 4,926.75	
Average Rates		£435.00	£350.00	£310.00	£0.00	£198.56	£102.30		£216.56	

Restructuring & Recovery SIP9 Summary Level 2

A.W.I. Limited

1017223 / 701 - CCVL002 - Creditors' Voluntary Liquidation

For the period 27/01/2011 to 26/01/2014

Period	Hours Spent	Partners	Directors / Associate Directors	Managers	Assistant Managers	Administrators	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
Administration and Planning										
Case Management	15	0.0	0.0	5.7	0.0	21.9	10.2	39.3	£ 7,438.00	£189.00
Post-appointment - general	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	£ 43.50	£435.00
Pre-appointment matters	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.3	£ 79.50	£265.00
Receipts and Payments	0.1	0.0	0.0	0.1	0.0	15.7	0.1	16.0	£ 2,949.50	£184.34
Tax Matters	0.0	0.0	0.0	0.0	0.0	0.4	1.2	1.6	£ 206.00	£128.75
Total	17	0.0	0.0	6.1	0.0	38.0	11.5	57.3	£ 10,716.50	£187.00
Investigations										
Investigations/CDDA	0.0	0.0	0.0	0.8	0.0	5.7	0.0	6.5	£ 1,181.00	£181.69
Total	0.0	0.0	0.0	0.8	0.0	5.7	0.0	6.5	£ 1,181.00	£181.69
Realisation of Assets										
Assets - general/other	0.0	0.8	0.0	5.7	0.0	16.7	0.0	23.2	£ 4,884.50	£210.54
Debtors & sales finance	0.0	0.0	0.0	0.5	0.0	5.1	0.0	5.6	£ 1,042.00	£186.07
Land and Property	0.0	0.0	0.0	0.0	0.0	3.3	0.0	3.3	£ 561.25	£172.69
Total	0.0	0.8	0.0	6.2	0.0	25.1	0.0	32.1	£ 6,487.75	£202.43
Creditors										
Committee	0.0	0.0	0.0	0.0	0.0	0.7	0.0	0.7	£ 119.00	£170.00
Employees	0.0	0.0	0.0	0.0	0.0	9.1	0.0	9.1	£ 1,547.00	£170.00
Other Creditor Meetings and Reports	0.0	0.0	0.0	0.7	0.0	4.0	0.0	4.7	£ 997.00	£212.13
Secured Creditors	0.0	0.0	0.0	0.4	0.0	1.1	0.0	1.5	£ 321.25	£221.55
Unsecured Creditors	0.0	0.9	0.9	3.8	0.0	17.0	13.7	35.4	£ 5,714.50	£161.43
Total	0.0	0.9	0.9	4.9	0.0	31.9	13.7	51.4	£ 8,698.75	£169.40
Total Hours	17	1.7	1.7	18.0	0.0	100.6	25.1	147.1	£ 27,084.00	£184.12
Total Time Cost	£ 739.50	£ 595.00	£ 595.00	£ 4,918.50	£ 0.00	£ 17,745.50	£ 3,085.50	£ 27,084.00		
Total Hours	17	1.7	1.7	18.0	0.0	100.6	25.1	147.1	£ 27,084.00	£184.12
Total Time Cost	£ 739.50	£ 595.00	£ 595.00	£ 4,918.50	£ 0.00	£ 17,745.50	£ 3,085.50	£ 27,084.00		
Average Rates	£435.00	£350.00	£350.00	£273.25	£0.00	£176.40	£122.93	£184.12		