

LIQ03

Notice of progress report in voluntary winding up



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 0 2 4 8 0 8 8 2

Company name in full CMA Ships UK Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Jason Dean

Surname Greenhalgh

3 Liquidator's address

Building name/number No 1 Old Hall Street

Street Liverpool

Post town L3 9HF

County/Region

Postcode

Country

4 Liquidator's name ①

Full forename(s) Paul

Surname Stanley

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number No 1 Old Hall Street

Street Liverpool

Post town L3 9HF

County/Region

Postcode

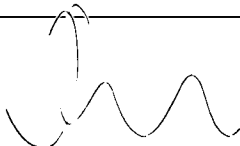
Country

② Other liquidator

Use this section to tell us about
another liquidator.

LIQ03

Notice of progress report in voluntary winding up

| | | | | | | | | | | | | | | | | |
|---|---|---|--------------|---|--------------|---|--------------|---|--------------|---|--------------|---|--------------|---|--------------|---|
| 6 | Period of progress report | | | | | | | | | | | | | | | |
| From date | ^d | 0 | ^d | 7 | ^m | 0 | ^m | 4 | ^y | 2 | ^y | 0 | ^y | 2 | ^y | 0 |
| To date | ^d | 0 | ^d | 6 | ^m | 0 | ^m | 4 | ^y | 2 | ^y | 0 | ^y | 2 | ^y | 1 |
| 7 | Progress report | | | | | | | | | | | | | | | |
| <input checked="" type="checkbox"/> The progress report is attached | | | | | | | | | | | | | | | | |
| 8 | Sign and date | | | | | | | | | | | | | | | |
| Liquidator's signature | <div>Signature</div> <div>  </div> | | | | | | | | | | | | | | | |
| Signature date | ^d | 1 | ^d | 3 | ^m | 0 | ^m | 5 | ^y | 2 | ^y | 0 | ^y | 2 | ^y | 1 |

**Presenter information**

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name **Daniel Farkas**

Company name **Begbies Traynor (Central) LLP**

Address **No 1 Old Hall Street**

Post town **Liverpool**

County/Region

Postcode **L 3 9 H F**

Country

DX

Telephone **0151 227 4010**

**Checklist**

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.

**Important information**

All information on this form will appear on the public record.

**Where to send**

You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

**Further information**

For further information please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

CMA Ships UK Limited (In Members' Voluntary Liquidation)

Progress report

Period: 7 April 2020 to 6 April 2021

Important Notice

This report has been produced solely to comply with our statutory duty to report to members of the Company pursuant to Section 92A of the Insolvency Act 1986. This report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by members for any purpose other than this report to them, or by any other person for any purpose whatsoever.

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1. INTERPRETATION

| <u>Expression</u> | <u>Meaning</u> |
|--|--|
| "the Company" | CMA Ships UK Limited (In Members' Voluntary Liquidation) |
| "the liquidators", "we", "our" and "us" | Jason Dean Greenhalgh and Paul Stanley of Begbies Traynor (Central) LLP, No 1 Old Hall Street, Liverpool, L3 9HF |
| "the Act" | The Insolvency Act 1986 (as amended) |
| "the Rules" | The Insolvency (England and Wales) Rules 2016 (as amended) |
| "secured creditor" and "unsecured creditor" | Secured creditor, in relation to a company, means a creditor of the company who holds in respect of his debt a security over property of the company, and "unsecured creditor" is to be read accordingly (Section 248(1)(a) of the Act) |
| "security" | (i) In relation to England and Wales, any mortgage, charge, lien or other security (Section 248(1)(b)(i) of the Act); and (ii) In relation to Scotland, any security (whether heritable or moveable), any floating charge and any right of lien or preference and any right of retention (other than a right of compensation or set off) (Section 248(1)(b)(ii) of the Act) |
| preferential creditors | Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act |

2. COMPANY INFORMATION

| | |
|----------------------------|--|
| Trading name(s): | CMA Ships UK Limited |
| Company registered number: | 02480882 |
| Company registered office: | C/O Begbies Traynor, No 1 Old Hall Street, Liverpool, L3 9HF |
| Former trading address: | 6th Floor 75 King William Street, None, London, EC4N 7BE |

3. DETAILS OF APPOINTMENT OF LIQUIDATORS

| | |
|-----------------------------------|--------------|
| Date winding up commenced: | 7 April 2020 |
| Date of liquidators' appointment: | 7 April 2020 |
| Changes in liquidator (if any): | None |

4. PROGRESS DURING THE PERIOD

Receipts and Payments

Attached at Appendix 1 is our abstract of receipts and payments for the period from 7 April 2020 to 6 April 2021.

RECEIPTS

Cash at Bank

A balance in the sum of £3,500 was received from CMA Sky Link Limited, which also entered Members Voluntary Liquidation on 05 May 2020. The sum is to contribute to costs in of the Liquidation.

PAYMENTS

Specific Bond

£18 has been paid to AUA Insolvency Risk Services in relation to the Liquidators' bond, a statutory requirement in place covering the value of the Company's assets, with cover up to a minimum of £25,000.

Joint Liquidators Fees

Liquidator's fees in the sum of £3,000 have been drawn in line with approval obtained from the Company's members. Further information is detailed at section 7 (Remuneration and Disbursements) of this report.

Postage Costs

The sum of 87p has been paid in relation to postage costs.

Statutory Advertising

On appointment the liquidators were required to make a number of advertisements in the London Gazette. These were the Company passing a resolution to be wound up, the appointment of liquidators and seeking creditor claims. £283.50 has been paid to Courts Advertising Limited in relation to the placing of those adverts.

HMRC CT

A payment has been paid to HM Revenue & Customs in relation to pre-liquidation Corporation Tax, which was overdue in the sum of £55.32, including statutory interest.

What work has been done in the period of this report, why was that work necessary and what has been the financial benefit (if any) to creditors?

Details of the types of work that generally fall into the headings mentioned below are available on our firm's website - <http://www.begbies-traynorgroup.com/work-details> Under the following headings we have explained the specific work that has been undertaken on this case. Not every piece of work has been described, but we have sought to give a proportionate overview which provides sufficient detail to allow members to understand what has been done, why it was necessary and what financial benefit (if any) the work has provided to members.

The costs incurred in relation to each heading are set out in the Time Costs Analysis which is attached.

General case administration and planning

Insolvency Practitioners are required to maintain records to demonstrate how the case was administered and to document the reasons for any decisions that materially affect the case.

Time charged to "General Case Administration and Planning" in the period covered by this report will include work of this nature, together with sundry tasks such as filing and photocopying.

This also includes completed period reviews of case progression and elements of work regarding the preparation of documents following appointment.

Compliance with the Insolvency Act, Rules and best practice

Insolvency Practitioners are required to comply with the provisions of The Insolvency Act 1986 (as amended) and The Insolvency Rules 2016, together with best practice guidelines laid down within the progression (for instance the Statements of Insolvency Practice set out by the R3 body which represents business recovery professionals). This includes the issuing of notices of the liquidation, undertaking of and the issuing of periodic reports on the progress of the liquidation to members and ensuring that a specific bond is in place at the correct value to insure the sums realised.

Time charged to "Compliance with the Insolvency Act, Rules and Best Practice" in the period covered by this report includes the undertaking of these tasks, including the notices to creditors and other parties following our appointment.

Dealing with all creditors' claims (including employees), correspondence and distributions

Insolvency Practitioners will need to deal with the claims of creditors during the course of their time in office, which will include the recording of those claims together with the provision of ad hoc updates to members & creditors and dealing with general queries from those members and creditors. When funds allow, the insolvency Practitioner will make distributions to creditors and members in accordance with the specified order of priority,

Time charged to "Dealing with All Creditors' Claims, Correspondence and Distributions" in the period covered by this report specifically relates to dealing with HMRC's claim for pre-Liquidation Corporation Tax and payment of the aforementioned distribution.

Other matters which includes meetings, tax, litigation, pensions and travel

In addition to the above categories, Insolvency Practitioners will also have to attend meetings when applicable (whether this be with directors, the respondents in any potential recovery action commenced in the course of the liquidation, solicitors, creditors or other interested party), tend to a company's pre and post liquidation tax affairs (including the submission of annual corporation tax returns and periodic VAT returns), enter into litigation in conjunction with appointed solicitors (usually applicable in instances where investigations have quantified a civil action that was unable to be settled directly between the Insolvency Practitioner and the respondent), deal with the winding up of a company pension scheme (where applicable) and undertake travel when applicable (for instance to attend meetings incidental to the progression of the liquidation).

Time charged to "Other Matters" in this period will include liaising with HM Revenue & Customs to obtain the necessary clearances to take steps to proceed to close the Liquidation.

5. CREDITORS

As in any liquidation, in a members' voluntary liquidation creditors are required to prove their claims and the liquidators must examine the proofs and the particulars of the claims and admit them, in whole or in part, or reject them. The liquidators must then settle the priorities of the creditors (as between secured, preferential, secondary preferential and unsecured creditors) before paying them in full with statutory interest.

The statement of assets and liabilities embodied within the declaration of solvency sworn by the director indicated that there were no outstanding creditors. However, as mentioned in section 4, following appointment HMRC claimed for unpaid Corporation Tax, which we paid promptly to reduce the Company's exposure to the additional liability of statutory interest, which began to accrue from the date of the liquidators' appointment.

6. DISTRIBUTIONS TO MEMBERS

There have been no distributions made to Members during the period of this report.

7. REMUNERATION & DISBURSEMENTS

Our remuneration has been fixed by a resolution of the members of the Company by reference to the time properly given by us (as liquidators) and the various grades of our staff calculated at the prevailing hourly charge out rates of Begbies Traynor (Central) LLP, in attending to matters arising in the liquidation subject to us having agreed that our remuneration shall not exceed the sum of £3,000 in circumstances where the value of time given by us and our staff in attending to matters arising in the winding up exceeds this sum.

We are also authorised to draw disbursements for services provided by our firm and/or entities within the Begbies Traynor group, in accordance with our firm's policy, details of which were presented to the general meeting of the Company at which various resolutions, including the special resolution that the Company be wound up voluntarily, were passed.

Our time costs for the period from 7 April 2020 to 6 April 2021 amount to £19,295.50 which represents 89.4 hours at an average rate of £215.83 per hour.

The following further information in relation to our time costs and disbursements is set out at Appendix 2:

- ☐ Time Costs Analysis for the period 7 April 2020 to 6 April 2021
- ☐ Begbies Traynor (Central) LLP's charging policy

To date, we have drawn the total sum of £3,000 on account.

The Time Costs Analysis for the period of this report attached at Appendix 2 shows the time spent by each grade of staff on the different types of work involved in the case, and gives the total costs and average hourly rate charged for each work type.

Please note that the analysis provides details of the work undertaken by us and our staff following our appointment only.

Disbursements

To 6 April 2021, we have also drawn disbursements in the sum of £18.87, detailed on the receipts and payments account as specific bond of £18 and postage costs of 87p.

Category 2 Disbursements

There have been no Category 2 Disbursements incurred or drawn during the Liquidation.

A copy of 'A Creditors' Guide to Liquidators Fees (E&W) 2017' which provides guidance on creditors' rights on how to approve and monitor a Liquidator's remuneration and on how the remuneration is set can be obtained online at www.begbies-traynor.com/creditorsguides. Alternatively, if you require a hard copy of the Guide, please contact our office and we will arrange to send you a copy.

8. LIQUIDATORS' EXPENSES

A statement of the expenses incurred during the period of this progress report is attached at Appendix 3.

9. ASSETS THAT REMAIN TO BE REALISED AND WORK THAT REMAINS TO BE DONE

There are no assets that have proved to be unrealisable. The only matter that prevented closure prior to the 12 month anniversary was the delay in HMRC providing closure clearance. This was received shortly after the anniversary and so we will shortly commence the closure process.

What work remains to be done, why is this necessary and what financial benefit (if any) will it provide to members?

General case administration and planning

As detailed above, is it inevitable that administrative tasks incidental to the progression of the liquidation will need to be carried out throughout the course of the process.

Compliance with the Insolvency Act, Rules and best practice

We will continue to fulfil our obligations under the legislation that governs the process which will include the issuing of a further progress report to members in 12 months' time, or at the conclusion of our administration of this matter (whichever is sooner).

Dealing with all creditors' claims (including employees), correspondence and distributions

Should we receive any further correspondence from unknown potential creditors, we will be required to respond informing of the liquidation, provide any relevant information and, if necessary, pay the outstanding balance with statutory interest.

Other matters which includes meetings, tax, litigation, pensions and travel

We will continue to submit returns in respect of Corporation Tax and VAT as and when required.

How much will this further work cost?

As all approved fees have been drawn, no further fees will be paid unless agreed with members.

Expenses

Details of the expenses that we expect to incur in connection with the work that remains to be done referred to above are as follows:

- Postage costs

10. OTHER RELEVANT INFORMATION

Use of personal information

Please note that in the course of discharging our statutory duties as liquidators, we may need to access and use personal data, being information from which a living person can be identified. Where this is necessary, we are required to comply with data protection legislation. If you are an individual and you would like further information about your rights in relation to our use of your personal data, you can access the same at <https://www.begbies-traynorgroup.com/privacy-notice>. If you require a hard copy of the information, please do not hesitate to contact us.

11. MEMBERS' RIGHTS

Right to request further information

Pursuant to Rule 18.9 of the Rules, within 21 days of the receipt of this report a member or members of the Company with at least 5% of the voting total rights of all the members having the right to vote at general meetings of the Company (or any member or members with less than 5% of the total voting rights, but with the permission of the court) may request in writing that we provide further information about our remuneration or expenses which have been incurred during the period of this progress report.

Right to make an application to Court

Pursuant to Rule 18.34 of the Rules, within 8 weeks of receipt of this progress report any member or members of the Company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the Company (or any member, or members with less than 10% of the total voting rights, but with the permission of the Court) may make an application to court on the grounds that the remuneration charged or the expenses incurred during the period of this progress report are excessive or, the basis fixed for our remuneration is inappropriate.

Obtaining information on the remuneration of liquidators and the payment of expenses

The basis of remuneration for acting as liquidators was sought following appointment. Notwithstanding this, beneficiaries of the surplus are able to seek information on their rights in relation to the remuneration and the payment of expenses and can obtain a copy of 'Begbies Traynor Guide for Shareholders. A Guide to the Liquidators' fees – England and Wales' on our website at <https://www.begbies-traynorgroup.com/services-to/shareholders>

Alternatively, if you require a hard copy of the guide, please contact our office and a copy will be sent to you.

12. CONCLUSION

We will report again in approximately twelve months time or at the conclusion of the liquidation, whichever is the sooner.



Jason D Greenhalgh
Joint Liquidator

Dated: 13 May 2021

ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 7 April 2020 to 6 April 2021

| Dec of Sol £ | | £ | £ |
|--------------|------------------------|-----------------|----------------------|
| | ASSET REALISATIONS | | |
| 3,500.00 | Cash at Bank | <u>3,500.00</u> | 3,500.00 |
| | COST OF REALISATIONS | | |
| | Specific Bond | 18.00 | |
| | Joint Liquidators Fees | 3,000.00 | |
| | Postage Costs | 0.87 | |
| | Statutory Advertising | <u>283.50</u> | (3,302.37) |
| | UNSECURED CREDITORS | | |
| | HMRC (CT) | <u>55.32</u> | (55.32) |
| 3,500.00 | | | <u><u>142.31</u></u> |

TIME COSTS AND DISBURSEMENTS

- a. Begbies Traynor (Central) LLP,'s charging policy;
- b. Time Costs Analysis for the period from 7 April 2020 to 6 April 2021.

BEGBIES TRAYNOR CHARGING POLICY

INTRODUCTION

This note applies where a licensed insolvency practitioner in the firm is acting as an office holder of a solvent estate and seeks member approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to members regarding the office holder's fees following the passing of a resolution for the office holder to be remunerated on a time cost basis. Best practice guidance¹ requires that such information should be disclosed to those who are responsible for approving remuneration.

In addition, this note applies where member approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm. Best practice guidance² indicates that such charges should be disclosed to those who are responsible for approving the office holder's remuneration, together with an explanation of how those charges are calculated.

OFFICE HOLDER'S FEES IN RESPECT OF THE ADMINISTRATION OF SOLVENT ESTATES

The office holder has overall responsibility for the administration of the estate. He/she will delegate tasks to members of staff. Such delegation assists the office holder as it allows him/her to deal with the more complex aspects of the case and ensures that work is being carried out at the appropriate level. There are various levels of staff that are employed by the office holder and these appear below.

The firm operates a time recording system which allows staff working on the case along with the office holder to allocate their time to the case. The time is recorded at the individual's hourly rate in force at that time which is detailed below.

EXPENSES INCURRED BY OFFICE HOLDERS IN RESPECT OF THE ADMINISTRATION OF SOLVENT ESTATES

Best practice guidance classifies expenses into two broad categories:

- ❑ Category 1 disbursements (approval not required) - specific expenditure that is directly related to the case and referable to an independent external supplier's invoice. All such items are charged to the case as they are incurred.
- ❑ Category 2 disbursements (approval required) - items of expenditure that are directly related to the case which include an element of shared or allocated cost and are based on a reasonable method of calculation, but which are not payable to an independent third party.

(A) The following items of expenditure are charged to the case (subject to approval):

- Internal meeting room usage for the purpose of statutory meetings of creditors is charged at the rate of £100 (London £150) per meeting;
- Car mileage is charged at the rate of 45 pence per mile;
- Storage of books and records (when not chargeable as a Category 1 disbursement) is charged on the basis that the number of standard archive boxes held in storage for a particular case bears to the total of all archive boxes for all cases in respect of the period for which the storage charge relates

¹ Statement of Insolvency Practice 9 (SIP 9) – Remuneration of insolvency office holders in England & Wales

² Ibid 1

(B) The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a Category 1 disbursement:

- Telephone and facsimile
- Printing and photocopying
- Stationery

BEGBIES TRAYNOR CHARGE-OUT RATES

Begbies Traynor is a national firm. The rates charged by the various grades of staff that may work on a case are set nationally, but vary to suit local market conditions. The rates applying to the Manchester office as at the date of this report are as follows:

| Grade of staff | Charge-out rate (£ per hour) 1 December 2018 – until further notice |
|----------------------|---|
| Partner | 495 |
| Director | 445 |
| Senior Manager | 395 |
| Manager | 345 |
| Assistant Manager | 250 |
| Senior Administrator | 225 |
| Administrator | 175 |
| Junior Administrator | 140 |
| Support | 140 |

Time spent by support staff such as secretarial, administrative and cashiering staff is charged directly to cases. It is not carried as an overhead.

Time is recorded in 6 minute units.

Period: 7 April 2020 to 6 April 2021

SIP9 CMA Ships UK Limited - Members Voluntary Liquidation - 70CM032.MVL : Time Costs Analysis From 07/04/2020 To 06/04/2021

| Staff Grade | | Consultant/Partner | Director | Asst Mngr | Admin | Jnr Admin | Support | Total Hours | Time Cost £ | Average hourly rate |
|--|---|---------------------------|-----------------|------------------|-----------------|------------------|----------------|--------------------|--------------------|----------------------------|
| General Case Administration and Planning | Case planning | 11 | 15 | 113 | 6.5 | | | 20.4 | 5,174.50 | 253.65 |
| | Administration | 0.1 | | | 36.9 | 0.5 | | 37.5 | 6,577.00 | 175.39 |
| | Total for General Case Administration and Planning: | 1.2 | 1.5 | 113 | 43.4 | 0.5 | | 57.9 | 11,751.50 | 202.96 |
| Compliance with the Insolvency Act, Rules and best practice | Appointment | 0.9 | 11 | 5.0 | | | | 7.0 | 2,385.00 | 342.14 |
| | Banking and Bonding | 0.4 | 0.8 | | | 2.3 | 3.4 | 6.9 | 1,352.00 | 195.94 |
| | Case Closure | | | | | | | | | 0.00 |
| | Statutory reporting and statement of affairs | | | | | | | | | 0.00 |
| | Total for Compliance with the Insolvency Act, Rules and best practice: | 1.3 | 1.9 | 5.0 | | 2.3 | 3.4 | 13.9 | 3,537.00 | 254.46 |
| Investigations | CDDA and investigations | | | | | | | | | 0.00 |
| | Total for Investigations: | | | | | | | | | 0.00 |
| Realisation of assets | Debt collection | | | | | | | | | 0.00 |
| | Property, business and asset sales | | | | | | | | | 0.00 |
| | Retention of Title/Third party assets | | | | | | | | | 0.00 |
| | Total for Realisation of assets: | | | | | | | | | 0.00 |
| Trading | Trading | | | | | | | | | 0.00 |
| | Total for Trading: | | | | | | | | | 0.00 |
| Dealing with all creditors claims (including employees), correspondence and distributions | Secured | | | | | | | | | 0.00 |
| | Others | 0.2 | | 2.4 | 10 | | | 3.6 | 874.00 | 242.78 |
| | Creditors committee | | | | | | | | | 0.00 |
| | Total for Dealing with all creditors claims (including employees), correspondence and distributions: | 0.2 | | 2.4 | 1.0 | | | 3.6 | 874.00 | 242.78 |
| Other matters which includes seeking decisions of creditors, meetings, tax, litigation, pensions and travel | Seeking decisions of creditors | | | | | | | | | 0.00 |
| | Meetings | | | | | | | | | 0.00 |
| | Other | | | | | | | | | 0.00 |
| | Tax | 0.1 | 13 | 4.0 | 8.6 | | | 14.0 | 3,133.00 | 223.79 |
| | Litigation | | | | | | | | | 0.00 |
| | Total for Other matters: | 0.1 | 13 | 4.0 | 8.6 | | | 14.0 | 3,133.00 | 223.79 |
| | Total hours by staff grade: | 2.8 | 4.7 | 22.7 | 53.0 | 2.8 | 3.4 | 89.4 | | |
| | Total time cost by staff grade: | 1,386.00 | 2,091.50 | 5,675.00 | 9,275.00 | 392.00 | 476.00 | | 19,295.50 | |
| | Average hourly rate £: | 495.00 | 445.00 | 250.00 | 175.00 | 140.00 | 140.00 | | | 215.83 |
| | Total fees drawn to date £: | | | | | | | | 3,000.00 | |

STATEMENT OF LIQUIDATORS' EXPENSES

| Type of expense | Name of party with whom expense incurred | Amount incurred £ | Amount discharged £ | Balance (to be discharged) £ |
|--|--|----------------------|------------------------|---------------------------------|
| Expenses incurred with entities not within the Begbies Traynor Group | | | | |
| Statutory Advertising | Courts Advertising | 283.50 | 283.50 | Nil |
| Liquidators' Disbursement - Specific Bond | AUA Insolvency Risk Services | 18.00 | 18.00 | Nil |
| Liquidators' Disbursement - Postage Costs | Post Works | 2.00 | 0.87 | 1.13 |