

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

04237358

Name of Company

Hough Engineering Limited

I / ~~we~~

Daniel Mark Richardson, St James Building, 79 Oxford Street, Manchester, M1 6HT

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 17/12/2014 to 16/12/2015

Signed



Date

2/2/16

UHY Hacker Young turnaround and recovery
St James Building
79 Oxford Street
Manchester
M1 6HT

Ref PH119/DMR/IB/DBR

THURSDAY



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COMPANIES HOUSE

Hough Engineering Limited
(In Liquidation)
Liquidator's Abstract of Receipts & Payments

Statement of Affairs		From 17/12/2014 To 16/12/2015	From 17/12/2012 To 16/12/2015
	ASSET REALISATIONS		
4,000 00	Plant & Equipment & Office Furniture	NIL	3,750 00
13,488 00	Book Debts	NIL	13,364 12
	National Non-Domestic Rates Refund	NIL	894 36
38,674 00	Retentions	3,420 05	26,298 68
	Office Equipment	NIL	250 00
	Bank Interest Gross	NIL	5 91
	CIS Refund	464 77	464 77
	Refund from Bailiff	NIL	957 68
		<u>3,884 82</u>	<u>45,985 52</u>
	COST OF REALISATIONS		
	Specific Bond	NIL	135 00
	Travel	NIL	80 10
	Preparation of S of A	NIL	6,000 00
	Office Holders Fees	5,000 00	31,000 00
	Agents/Valuers Fees (1)	NIL	938 70
	Corporation Tax	NIL	1 37
	Stationery & Postage	46 88	210 36
	CIS Deductions	NIL	2,477 21
	Storage Costs	21 00	37 80
	Statutory Advertising	NIL	193 60
	Bank Charges	2 88	6 75
	Accountancy Fees	NIL	500 00
		<u>(5,070 76)</u>	<u>(41,580 89)</u>
	FLOATING CHARGE CREDITORS		
(14,000 00)	The Royal Bank of Scotland plc	NIL	NIL
		NIL	NIL
	UNSECURED CREDITORS		
(135,888 00)	Trade & Expense Creditors	NIL	NIL
(23,382 00)	HM Revenue & Customs (PAYE&NIC)	NIL	NIL
(1,195 00)	Andrew Hough	NIL	NIL
(60,814 00)	HM Revenue & Customs (VAT)	NIL	NIL
(39,142 00)	HM Revenue & Customs (Corporation	NIL	NIL
(10,000 00)	H R L Fabrications Limited	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	DISTRIBUTIONS		
(100 00)	Ordinary Shareholders	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
(228,359 00)		<u>(1,185.94)</u>	<u>4,404.63</u>
	REPRESENTED BY		
	Vat Receivable		4 20
	Lloyds Bank - Non interest bearing		4,400 43
			<u>4,404 63</u>


Daniel Mark Richardson
Liquidator

26 January 2016

PRIVATE AND CONFIDENTIAL

TO ALL KNOWN CREDITORS OF THE COMPANY

St James Building
79 Oxford Street
Manchester M1 6HT

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DDI +44 161 234 8954
Web www.uhy-uk.com

Our ref PH119/IB/DR/6/agm
Your ref
Doc id 130661

Dear Sirs

**HOUGH ENGINEERING LIMITED
IN CREDITORS VOLUNTARY LIQUIDATION
COMPANY NUMBER: 04237358**

**TRADING ADDRESS & REGISTERED OFFICE: UNIT 7, LOOMER ROAD,
CHESTERTON, NEWCASTLE UNDER LYME, STAFFORDSHIRE, ST5 7JS**

I D M Richardson of this office was appointed liquidator to the above company on 17 December 2012 and enclose my third annual progress report on the administration of the case

This report should be read in conjunction with my previous progress reports issued on 5 February 2014 and 2 February 2015

RECEIPTS AND PAYMENTS

My receipts and payments account for the twelve month period 17 December 2014 to 16 December 2015 is attached

ASSET REALISATIONS DURING THE TWELVE MONTH PERIOD 17 DECEMBER 2014 TO 16 DECEMBER 2015

Construction Industry Scheme Refund

The company operated within the Construction Industry Scheme, therefore various amounts had been deducted at source and paid to H M Revenue & Customs. The CIS tax deducted for the tax year 2012/2013 totalled £464. The liquidator applied for a refund in respect of the

M D Wasinski FCA, S J Berry, C Gawthorpe FCA CTA, P Daly FCA, N A Hancock FIPA FABRP, M J Hodgson CTA, D Kendrick CF, S J Lawson FCA, B J Leyland, D M Richardson MIPA MABRP, M D C Robertson CA, D Symonds FCA

N A Hancock and D M Richardson are licensed as Insolvency Practitioners by the Insolvency Practitioners Association

UHY Hacker Young turnaround and recovery Chartered Accountants is the trading name of UHY Hacker Young Manchester LLP, a limited liability partnership registered in England and Wales with Registered Number OC332437

Registered to carry out audit work in the UK and Ireland and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales

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CIS tax deducted for the tax year 2012/2013 on 24 June 2014, which was received in full on 7 January 2015

Further CIS deductions of £691 in respect of the tax year 2013/2014, and £1,325 in respect of the tax year 2014/2015, have been deducted and paid to H M Revenue & Customs. The liquidator is required to complete and submit an end of year Employer Payment Summary to H M Revenue & Customs, to reclaim these amounts. The liquidator will complete this exercise once the final retention has been collected in order to minimise the costs.

ASSETS TO BE REALISED

Retentions

Within the statement of affairs, the net book value for the retentions amounted to £48,237 with an estimated to realise value of £38,674 inclusive of VAT. However, having reviewed the company's invoices and spoken to the debtors, the retentions have been revised to £50,799, and estimated to realise of £43,700 inclusive of VAT.

Realisations for this reporting period amount to £3,420 plus VAT, therefore the total now received to date is £26,298 plus VAT.

You will recall from my previous report dated 2 February 2015, that there was a retention of £3,706 plus VAT which was considered uncollectable. During this reporting period, the liquidator has been informed that the financial position of the contractor has failed to improve and an administrator will be appointed. Therefore under the terms of the sub-contract order, the retention will not be payable. In total retentions amounting to £14,955 plus VAT have been written off due to defects which have arisen within the defects liability period, and the aforementioned insolvency.

There are six outstanding retentions totalling £3,609 plus VAT. The outstanding retentions are dependent on the expiry of the end of defects liability period, although there was a long standing defect on one of the Seddon Construction Limited ("Seddons") contracts, which has delayed the release of the retentions on five contracts. Whilst the longstanding defect remains unresolved, the liquidator has negotiated an early settlement in full of £3,281 plus VAT, which I anticipate to be received in the forthcoming days.

The liquidator will continue to agree the final account on the one remaining contract with Thomas Vale Construction plc totalling £328 plus VAT.

ASSET REALISATIONS DURING PRIOR REPORTING PERIOD

Book Debts

You will recall from my report dated 5 February 2014 that the value for the book debts and retentions reported within the statement of affairs had been revised to £132,081 with an estimated to realise of £17,046 inclusive of VAT. However, having discussed the outstanding invoices with the debtors, the book debts have been revised to £132,842, and estimated to realise of £17,087 inclusive of VAT.

The book debts received to date total £13,364 plus VAT, and debts totalling £116,150 have been written off, due to disputes which have arisen.

Plant & Machinery, Equipment and Office Furniture

An offer of £4,000 plus VAT was received for the company's assets from HRL Fabrications Limited, a company associated by common directors. The liquidator received independent advice on the valuation of the assets from Eddisons Commercial LLP ("Eddisons"), who recommended acceptance of the offer. The offer was approved by the creditors and subsequently accepted at the meeting of creditors on 17 December 2012. The sale proceeds were received by Eddisons on 12 February 2013.

Refund from Bailiff

On 26 November 2012, the sum of £1,300 had been paid by the company to a High Court Enforcement Officer ("HCEO"). However, under Section 184 of the Insolvency Act 1986, the HCEO was duty bound to hold the funds for a period of 14 days before they were transferred to the creditor.

Notice convening the meeting was circulated to creditors on 29 November 2012, which was within the 14 day period. Following my appointment, I requested that these funds should be returned to the liquidator, less the HCEO's costs for collecting the payment. Unfortunately, the funds had been incorrectly forwarded to the creditor due to a misunderstanding of the Insolvency regulations.

The HCEO incurred costs of £342 obtaining the payment from the company, therefore the sum of £957 was due to the liquidator. Despite various attempts to collect the funds, the HCEO were unwilling to release the funds to the liquidator until they had received the refund from the creditor.

The liquidator instructed solicitors to collect the amount from the HCEO. The funds were received in full on 19 November 2013.

National Non-Domestic Rates Refund

The sum of £894 36 has been received from Newcastle-under-Lyme Borough Council

Bank Interest Gross

The sum of £5 has been received

CREDITORS

Secured creditors and Prescribed Part

The Company has one secured creditor being the Royal Bank of Scotland plc ("RBS") The amount due to RBS as at 11 April 2013 was £16,424 including interest and charges to that date

In accordance with Section 176 (A) of the Insolvency Act 1986, the liquidator will be obliged to set aside a percentage of the company's net property that would otherwise have been available for the floating charge creditor. However, due to the level of realisations, the Company's net assets will be below the prescribed minimum amount and therefore Section 176 (A) of the Insolvency Act 1986 will not apply

Preferential creditors

No preferential claims have been received in the Liquidation

Unsecured Creditors

There are 34 unsecured creditors, to date 10 claims have been received, this is broken down as follows,

	Amount per statement of affairs	Claim received
	£	£
Trade Creditors	135,888	68,445
H M Revenue & Customs (VAT)	60,814	79,999
H M Revenue & Customs (PAYE)	23,382	37,808
H M Revenue & Customs (Corporation Tax)	39,142	-
Director's Loan Accounts	1,195	-
HRL Fabrications Limited	10,000	-

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The claims have not been adjudicated as there are insufficient funds available to enable a dividend to be paid to unsecured creditors

INVESTIGATION

I can advise you that my investigations are now complete and all relevant matters have been reported to the appropriate authorities who are conducting their own enquires

COSTS OF THE LIQUIDATION

Agent's Fees

Agent's fees in the sum of £938 have been incurred in obtaining a valuation of the assets and their subsequent sale Eddisons were appointed due to their experience valuing assets of this nature

Construction Industry Scheme Deduction

A total of £2,477 has been deducted at source and paid to H M Revenue & Customs under the Construction Industry Scheme, although a partial refund of £464 has now been received As detailed earlier in this report, the liquidator will apply to H M Revenue & Customs to have the balance refunded

Bank Charges

The sum of £6 has been paid to Lloyds Bank plc

Corporation Tax

The sum of £1 has been paid to H M Revenue & Customs

LIQUIDATORS COSTS

Statement of Affairs fee

The sum of £6,000 has been paid to UHY Hacker Young turnaround and recovery for their work in respect of the preparation of the statement of affairs and convening the meeting of creditors, as agreed at the meeting of creditors held on 17 December 2012

The sum of £500 has been paid to Brookes O'Hara for their assistance with the preparation of the statement of affairs, as agreed at the meeting of creditors held on 17 December 2012

Liquidator's fees

My total time costs in dealing with the administration of this case for the period from 17 December 2012 to 16 December 2015 are £8,927 in respect of 44 hours, a breakdown of which is attached at Appendix II

Details of my time costs during the twelve month period covered by this report from 17 December 2014 to 16 December 2015 are £66,012 in respect of 347 hours, as shown at Appendix III

Remuneration drawn to date during the period covered by the period of this report totals £5,000. My total remuneration to date is £31,000 drawn on account, in accordance with time properly spent by myself and my staff in attending to matters arising in the liquidation as agreed at the meeting of creditors held on 17 December 2012

A schedule detailing the current charge out rates is attached

A copy of the extract from the Statement of Insolvency Practice 9, A Creditors' Guide to Liquidators' Fees, will be supplied to you on request or alternatively may be viewed at <http://turnaround-recovery.uhy-uk.com/home/creditors-guide-to-fees>

Liquidator's disbursements

Liquidator's disbursements are shown below,

Disbursement	Period from 17/12/12 to 16/12/13	Period from 17/12/13 to 16/12/14	Current period from 17/12/14 to 16/12/15	Total
Category 1				
Statutory advertising – London Gazette	193 60	-	-	193 60
Bonding	135 00	-		135 00
Post	133 73	37 87	42 70	214 30
Storage (actual cost)	8 40	16 80	16 80	42 00
Travel (at Inland Revenue rates)	66 60	13 50	-	80 10
Category 2	-	-	-	-
Total disbursement incurred	537.33	68.17	59 50	665.00
Disbursement drawn	(537 33)	(51 65)	(67.88)	(656.86)
Disbursement outstanding	-	16 52	8 14	8.14

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Category 2 disbursements were agreed by creditors at the meeting of creditors held on 17 December 2012, however, no Category 2 disbursements have accrued throughout the administration of the case

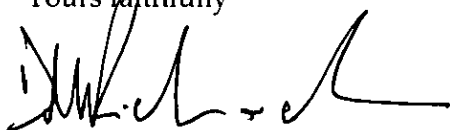
CREDITORS RIGHTS TO REQUEST FURTHER INFORMATION

Creditors are reminded of their rights under Rule 4.49E of the Insolvency Rules 1986. Within 21 days of receipt of a progress report a secured creditor or an unsecured creditor with concurrence of 5% in value of the company's unsecured creditors or permission of the court may request further information about remuneration and expenses set out in the report. Such a request must be made in writing.

The Liquidator must provide the information requested within 14 days of receipt of the request or alternatively his reasons for non-provision of the information.

Should a creditor believe that the Liquidators remuneration or expenses are excessive, any secured creditor or any unsecured creditor with the concurrence of 10% in value of the company's creditors or permission of the court, may apply to court to challenge the Liquidators remuneration under Rule 4.131 of the Insolvency Rules 1986. Any such application must be made within a period of 8 weeks following the receipt of the progress report in which the remuneration is first reported.

Yours faithfully



D M Richardson
Liquidator

HOUGH ENGINEERING LIMITED
IN CREDITORS VOLUNTARY LIQUIDATION
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE PERIOD 17 DECEMBER 2012 TO 16 DECEMBER 2015

Appendix I

	Per Statement of affairs	For 12 month period 17 December 2012 to 16 December 2013	For 12 month period 17 December 2013 to 16 December 2014	For 12 month period 17 December 2014 to 16 December 2015	Total period 17 December 2012 to 16 December 2015
ASSETS NOT SPECIFICALLY PLEDGED	£	£	£	£	£
Receipts					
Retentions	48,237 00	11,873 01	11,005 62	3,420 05	26,298 68
Book Debts	129,243 00	10,364 50	2,999 62	-	13,364 12
Plant & Machinery, Equipment and Furniture	7,651 00	4,000 00	-	-	4,000 00
National Non-Domestic Rates Refund	-	894 36	-	-	894 36
Bailiff Refund	-	957 68	-	-	957 68
CIS Refund	-	-	-	464 77	464 77
Bank Interest Gross	-	5 91	-	-	5 91
	<u>185,131 00</u>	<u>28,095 46</u>	<u>14,005 24</u>	<u>3,884 82</u>	<u>45,985 52</u>
Payments					
Office Holders Fees		16,500 00	9,500 00	5,000 00	31,000 00
Preparation of Statement of Affairs		6,000 00	-	-	6,000 00
CIS Deduction		1,152 10	1,325 11	-	2,477 21
Agents Fees		938 70	-	-	938 70
Accountancy Fees		500 00	-	-	500 00
Statutory Advertising		193 60	-	-	193 60
Specific Bond		135 00	-	-	135 00
Liquidators disbursements		208 73	51 65	67 88	328 26
Bank Charges		-	3 87	2 88	6 75
Corporation Tax		-	1 37	-	1 37
		<u>25,628 13</u>	<u>10,882 00</u>	<u>5,070 76</u>	<u>41,580 89</u>
Balance in hand		<u>2,467 33</u>	<u>3,123 24</u>	<u>(1,185 94)</u>	<u>4,404 63</u>
		<u>28,095 46</u>	<u>14,005 24</u>	<u>3,884 82</u>	<u>45,985 52</u>
Funds held					
VAT Receivable		1,401 68	(1,401 68)	4 20	4 20
Current account		5,513 15	203 87	(1,316 59)	4,400 73
VAT Payable		(4,447 50)	4,321 05	126 45	-
		<u>2 467 33</u>	<u>3,123 24</u>	<u>(1,185 94)</u>	<u>5,590 57</u>
Liquidator s disbursements charged on following basis					
Category 1					
Postage (actual - dependant on weight)		133 73	29 75	46 88	210 36
Travel (HMRC rates)		66 60	13 50	-	80 10
Storage Costs		8 40	8 40	21 00	37 80
Category 2					
Photocopying (10p/sheet)		-	-	-	-
		<u>208 73</u>	<u>51 65</u>	<u>67 88</u>	<u>328 26</u>

The receipts and payments account is shown net of VAT

HOUGH ENGINEERING LIMITED
IN CREDITORS VOLUNTARY LIQUIDATION

Appendix II

ANALYSIS OF TIME COSTS INCURRED

FOR THE TWELVE MONTH PERIOD 17 DECEMBER 2014 TO 16 DECEMBER 2015

Category	Partner		Senior Manager		Manager		Administrator		Total hours	Time cost £
	Hours	Cost £	Hours	Cost £	Hours	Cost £	Hours	Cost £		
Administration, planning & reviews	1 60	592 00					6 10	1,159 00	7 70	1,751 00
Statutory notices & annual reports	1 00	370 00					8 80	1,608 00	9 80	1,978 00
Debt collection	1 00	370 00					22 70	4,313 00	23 70	4,683 00
Property & leases							0 80	152 00	0 80	152 00
Creditors claims & correspondence							0 20	38 00	0 20	38 00
Employee claims & correspondence							1 90	325 00	1 90	325 00
	3 60	1,332 00	-	-	-	-	40 50	7,595 00	44 10	8,927 00
Average hourly cost (£)		370 00		-		-		187 53		202 43

**HOUGH ENGINEERING LIMITED
IN CREDITORS VOLUNTARY LIQUIDATION**

Appendix III

ANALYSIS OF TIME COSTS INCURRED

FOR THE PERIOD 17 DECEMBER 2012 TO 16 DECEMBER 2015

Category	Partner		Senior Manager		Manager		Administrator		Total	Time cost £
	Hours	Cost £	Hours	Cost £	Hours	Cost £	Hours	Cost £		
Administration, planning & reviews	4 80	1,701 00	1 70	510 00			16 10	2,792 00	22 60	5,003 00
Statutory notices & annual reports	3 70	1,301 50	1 40	398 00			34 20	5,673 00	39 30	7,372 50
Investigation	1 60	552 00	2 60	947 00			20 10	3,293 50	24 30	4,792 50
Realisation of assets	2 40	828 00	3 10	891 00			12 20	2,018 00	17 70	3,737 00
Debt collection	10 60	3,682 00	6 40	1,944 50			193 30	33,912 00	210 30	39,538 50
Creditors claims & correspondence			0 30	103 50			18 50	2,843 00	18 80	2,946 50
Employee claims & correspondence	0 60	214 50	0 70	182 00			4 60	760 00	5 30	942 00
Post-app tax/vat returns & correspondence	0 50	172 50					7 90	1,293 00	8 50	1,507 50
Legal advice									0 50	172 50
	24 20	8,451 50	16 20	4,976 00	-	-	306 90	52,584 50	347 30	66,012 00
Average hourly cost (£)		349 24		307 16		-		171 34		190 07

UHY HACKER YOUNG
turnaround and recovery
Manchester office

Hourly Charge-Out Rates

The table shown details the hourly charge-out rates utilised by UHY Hacker Young turnaround and recovery, Manchester for charging staff time. The rates shown include the current rates and those previously in force.

Grade	From 1 10 2014	1 4 2013 to 30 9 2014	1 3 2011 – 31 3 2013
	per hour	per hour	per hour
Partner / Director	£400 - £370	£395 - £345	£310 - £280
Senior Manager	£310	£300	£260
Manager	£260	£250	£230
Manager (Property Management)	£160	£150	£145 - £130
Senior Administrator	£190	£175	£145
Administrator	£150 - £130	£140 - £120	£120 - £100
Junior	£110	£100	£85

The rates are applied consistently across all insolvency appointments and presented for approval of creditors or a creditors' committee.

Time spent on a case is recorded directly using an on-line time recording system. This is allocated in units of 6 minutes, with the nature of the work undertaken being recorded utilising the categories stated below,

Ethical/conflict issues	Planning and strategy
General Administration	Creditors Secured/Unsecured
Retention of title claims	Asset realisation/management
Debt Collection	Employee matters
Lease/rentals	Legal matters
Statutory work	Trading/wages/vat
Statement of Affairs	Reporting
Distribution and closure	

The firm's policy with regard to support staff is that their time is not recovered separately from the case as the cost of provision of the support services are included in the basis of the charge-out rate for the professional staff.

Percentage basis

Where we intend to charge remuneration on a percentage basis relating to realisation of assets and/or distribution of funds. We will provide further information explaining why this basis is appropriate and request creditors to approve the basis.

Fixed Fee

Where we intend to charge remuneration on a fixed fee basis in relation to specific tasks. We will provide further details of the work to be completed in respect of the fixed fee and why this basis is appropriate and request creditors to approve the basis.

UHY HACKER YOUNG
turnaround and recovery
Manchester office

Disbursements and other costs

Disbursements incurred in the course of an appointment are recharged to the case in accordance with SIP9 regulations on all insolvency appointments. These fall into two categories,

Category 1 disbursements - Specific costs referable to the case in question and paid to an independent third party. These generally include advertising, bond, postage, and travel expenses. Category 1 disbursements may be drawn without prior approval.

Category 2 disbursements - Are not specific costs which are re-charged by the firm on the following basis. These generally include photocopying, meeting room hire, telephone calls and fax. Category 2 disbursements are required to be approved by creditors before they can be drawn.

Internal meeting room	£65 per hour	Storage of IP's working files (6 years)	£21 per box
Internal photocopying	10p per sheet		

Statutory Information

A copy of the extract from the Statement of Insolvency Practice 9, A Creditors' Guide to Fees, is located at <http://turnaround-recovery.uhy-uk.com/home/creditors-guide-to-fees> or alternatively a paper copy will be supplied to you on request.

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For full details of our professional regulation, please refer to www.uhy-uk.com/regulatory-and-network-information

Proof of Debt – General Form

HOUGH ENGINEERING LIMITED IN CREDITORS VOLUNTARY LIQUIDATION

Date of winding up resolution 17 December 2012

1	Name of creditor (If a company please also give company registration number)	
2	Address of creditor for correspondence	
3	Total amount of claim, including any Value Added Tax and outstanding uncapitalised interest as at the date of the winding up order	
4	Details of any documents by reference to which the debt can be substantiated [Note There is no need to attach them now but the Liquidator may call for any document or evidence to substantiate the claim at his discretion]	
5	If amount in 3 above includes outstanding uncapitalised interest please state amount	£
6	Particulars of how and when debt incurred (If you need more space append a continuation sheet to this form)	
7	Particulars of any security held, the value of the security, and the date it was given	
8	Particulars of any reservation of title claimed, in respect of goods supplied to which the claim relates	
9	Signature of creditor or person authorised to act on his behalf	
	Name of signatory in BLOCK LETTERS	
	Position with or in relation to creditor	
	Address of person signing (if different from 2 above)	
Admitted to vote for		Admitted for dividend for
£		£
Date		Date
Liquidator		Liquidator