

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 5 3 8 4 1 0 4

Company name in full FFE Consulting Ltd

→ Filling in this form  
Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Philip B

Surname Wood

### 3 Liquidator's address

Building name/number 570-572 Etruria Road

Street Newcastle

Post town Staffordshire

County/Region

Postcode S T 5 0 S U

Country

### 4 Liquidator's name ①

Full forename(s)

Surname

① Other liquidator  
Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

Postcode

Country

② Other liquidator  
Use this section to tell us about  
another liquidator.

LIQ03

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**6** Period of progress report

From date	<sup>d</sup> 2	<sup>d</sup> 1	<sup>m</sup> 0	<sup>m</sup> 9	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 2
To date	<sup>d</sup> 2	<sup>d</sup> 0	<sup>m</sup> 0	<sup>m</sup> 9	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 3

**7** Progress report

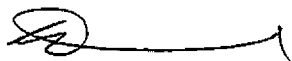
☐ The progress report is attached

**8** Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup> 0	<sup>d</sup> 7	<sup>m</sup> 1	<sup>m</sup> 2	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 3
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## Notice of progress report in voluntary winding up

**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

Company name

BCR Insolvency Ltd

Address

570-572 Etruria Road

Newcastle

Post town

Staffordshire

County/Region

Postcode

S T 5 0 S U

Country

DX

Telephone

0333 014 3454

**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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)

# **Liquidator's Annual Progress Report to Creditors & Members**

**FFE Consulting Ltd - in Liquidation**

**20 September 2023**

# **FFE CONSULTING LTD - IN LIQUIDATION**

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## **1 Introduction and Statutory Information**

- 1.1 I, Philip B Wood of BCR Insolvency Ltd, 570-572 Etruria Road, Newcastle, Staffordshire, ST5 0SU, was appointed as Liquidator of FFE Consulting Ltd (the Company) on 21 September 2021. This progress report covers the period from 21 September 2022 to 20 September 2023 (**the Period**) and should be read in conjunction with any previous progress reports which have been issued.
- 1.2 Information about the way that we will use and store personal data on insolvency appointments can be found at [www.bcr-insolvency.co.uk/privacy-policy](http://www.bcr-insolvency.co.uk/privacy-policy). If you are unable to download this, please contact us and a hard copy will be provided to you.
- 1.3 The trading address of the Company was 61 Bridge Road East, Welwyn Garden City, AL7 1JR
- 1.4 The registered office of the Company was changed to 570-572 Etruria Road, Newcastle-under-Lyme, Staffordshire, ST5 0SU and its registered number is 05384104.

## **2 Receipts and Payments**

- 2.1 At Appendix A is my Receipts and Payments Account covering the Period of this report together with cumulative Receipts and Payments Account for the Period since the Liquidator's appointment.

## **3 Progress of the Liquidation**

- 3.1 This section of the report provides creditors with an update on the progress made in the liquidation during the Period and an explanation of the work done by the Liquidator and his staff.
- 3.2 During the period the following work has been carried out

### Administration & Planning

- Dealing with all post-appointment corporation tax compliance & VAT
- Diary updates.
- Cashiering.
- Bank reconciliations.
- Correspondence with the bank.
- Case filing
- Updating final proof of debts

### Creditors

- Prepare and send annual report to creditors.
- Various calls and emails with creditors.
- Creditors proof of debts

### ***Administration (including statutory compliance & reporting)***

- 3.3 An office holder must comply with certain statutory obligations under the Insolvency Act 1986 and other related legislation. Details about the work I anticipated would need to be done in this area was outlined to creditors in my initial fees estimate/information.
- 3.4 Where the costs of statutory compliance work or reporting to creditors exceeds the initial estimate, it will usually be because the duration of the case has taken longer than anticipated,

## FFE CONSULTING LTD - IN LIQUIDATION

possibly due to protracted asset realisations, which have in turn placed a further statutory reporting requirement on the Liquidator.

- 3.5 This work will not necessarily bring any financial benefit to creditors but is required on every case by statute.

### **Realisation of Assets**

- 3.6 £6592.44 has been received from Ford Lease. This was a rental rebate in respect of a van that had been leased to FFE Consulting Ltd and which has now been sold.
- 3.7 As noted in section 3.17 below the company's physical and intangible assets were valued by John Pye & Sons Limited and then sold to the director.
- 3.8 It is anticipated that the work the Liquidator and his staff have undertaken to date will bring a financial benefit to creditors by way of a distribution to secondary preferential creditors.

### ***Creditors (claims and distributions)***

- 3.9 A Liquidator is not only required to deal with correspondence and claims from unsecured creditors (which may include retention of title claims), but also those of any secured and preferential creditors of the Company. This may involve separate reporting to any secured creditor and dealing with distributions from asset realisations caught under their security, most typically a debenture.
- 3.10 Since 1 December 2020, claims from preferential creditors now fall into one of two categories, either ordinary (typically involving employee claims and payments made on behalf of the Company by the Redundancy Payments Service following dismissal, which rank equally among themselves), or secondary (which are claims by HMRC for VAT or other relevant tax deductions such as PAYE and employee NIC deductions, together with student loans and CIS deductions, which also rank equally among themselves). Ordinary preferential claims rank ahead of secondary preferential claims and all preferential creditors must be paid in full before any distribution can be made to the unsecured creditors of a company.
- 3.11 Work undertaken by a Liquidator in dealing with a company's creditors may only therefore bring a financial benefit to certain classes of creditor such as a secured creditor or the preferential creditors, however a Liquidator is required by statute to undertake this work. Similarly, if a distribution is to be paid to any class of creditor, work will be required to agree those claims and process the dividend payments to each relevant class of creditor. The more creditors a company has, the more time and cost will be involved by the Liquidator in dealing with those claims.
- 3.12 More information on the anticipated outcome for all classes of creditor in this case can be found in Section 4 below.
- 3.13 I consider the following matters worth noting in my report to creditors at this stage:
- There is one secured creditor who is owed approximately £101,841.40.
  - There is one secondary preferential creditor who is owed approximately £124,361.80
  - There are approximately 11 unsecured creditor claims in this case with a value per the director(s) statement of affairs of **£268.988**

### ***Investigations***

- 3.14 Some of the work a Liquidator is required to undertake is to comply with legislation such as the Company Directors' Disqualification Act 1986 (CDDA 1986) and Statement of Insolvency Practice 2 – Investigations by Office Holders in Administration and Insolvent Liquidations and

## FFE CONSULTING LTD - IN LIQUIDATION

may not necessarily bring any financial benefit to creditors, unless these investigations reveal potential asset recoveries that the Liquidator can pursue for the benefit of creditors.

- 3.15 I can confirm that I have submitted a report on the conduct of the Directors of the Company to the Department for Business, Energy & Industrial Strategy under the CDDA 1986. As this is a confidential report, I am unable to disclose the contents.
- 3.16 Shortly after appointment, I made an initial assessment of whether there could be any matters that might lead to recoveries for the estate and what further investigations may be appropriate. This assessment took into account any information provided by creditors. My investigations have not revealed any issues requiring further report or any further potential recoveries which could be pursued for the benefit of creditors.

### ***Matters still to be dealt with***

- 3.17 I will shortly be agreeing creditors' claims and paying out a dividend as appropriate prior to closing this liquidation down.

### ***Connected Party Transactions***

- 3.18 All the company's assets were valued by Gary Harper FNAVA of John Pye & Sons Limited as follows:

<b>Market Value</b>	<b>In-Situ</b>	<b>Ex-Situ</b>	<b>Ex-Situ *</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unencumbered Assets</b>			
Office furniture etc	3,400	2,400	1,850
Plant & machinery	4,600	2,600	1,950
Motor vehicles	10,700	9,300	4,600
Stock & WIP	85,000	33,950	12,500
<b>Total</b>	<b>103,700</b>	<b>48,250</b>	<b>20,900</b>
<b>Intellectual property</b>			
Name, web site, goodwill etc	<b>£1,000 - £2,000</b>		<b>Nil</b>

The In-Situ valuation assumes that a period of 180 days would be available for marketing.

The Ex-Situ valuation assumes that a period of 90 days would be available for marketing and removal costs from the premises would be at the expense of the purchaser.

The Ex-Situ \* valuation assumed that a period of 30 days would be available for marketing and that items would be removed from the company's rented property and sold from a third party premises at the expense of the vendor.

- 3.19 In accordance with Statement of Insolvency Practice 13, I would advise you that the assets were sold to the director of the Company on 7 October 2021:

	<b>£</b>
Office furniture etc	2,500
Plant & machinery	2,700
Motor vehicles	9,400
Stock & WIP	34,300
Intellectual property	1,100
<b>Total</b>	<b>50,000</b>



## FFE CONSULTING LTD - IN LIQUIDATION

- 3.19 A sale at the price was recommended by my agents as being more than both the Ex-Situ value and the Ex-Situ restricted value. It was also reinforced by the avoidance of increased sale costs going through an auction process, promotion, portage and other costs of holding (short term rent) or transport and collection.
- 3.20 The sale to the director also facilitated him taking on the former employees under TUPE so avoiding any claims on the company for unpaid wages, holiday pay, pay in lieu of notice or redundancy claims that may otherwise have been brought.

### 4 Creditors

#### *Secured Creditors*

- 4.1 Barclays Bank PLC holds a fixed and floating charge over the Company's assets dated 26 September 2014. At the date of the liquidation the indebtedness to the secured creditor was estimated at £113,257.58 and has now been agreed at £101,841.40 to which interest will be added.

#### *Preferential Creditors*

- 4.2 A summary of the preferential claims in the liquidation and details of any distributions paid to date can be found below:

Ordinary preferential claims	Agreed Claim £	Statement of Affairs Claim £	Dividend paid p in the £1	Date dividend paid
Employee claims (Total number of claims = [Number])	Nil	Nil	Nil	N/A
Department for Business, Energy & Industrial Strategy (BEIS)	Nil	Nil	Nil	N/A
Secondary preferential claims	Agreed Claim £	Statement of Affairs Claim £	Dividend paid p in the £1	Date dividend paid
VAT (HMRC)	Claim received	£75,030.16	Nil	N/A
PAYE, Employee NIC & CIS deductions (HMRC)	Claim received	£37,180.28	Nil	N/A

- 4.3 A dividend is anticipated to secondary preferential creditors prior to the conclusion of the liquidation, the details of which will be provided to them in due course.

#### *Unsecured Creditors*

- 4.4 The Company's statement of affairs indicated there were 7 creditors whose debts totalled £268,987.96. To date, I have received claims totalling £320,043.22 from 8 creditors. I have yet to receive claims from 3 creditors whose debts total £23,159.80 as per the Company's statement of affairs.
- 4.5 The Company granted a floating charge to Barclays Bank PLC on 26 September 2014. Accordingly, I am required to create a fund out of the Company's net floating charge property for unsecured creditors (known as the **Prescribed Part**).
- 4.6 Based on present information, I estimate the value of the Company's net floating charge property to be £Nil. Arising from this, the value of the unsecured creditors' fund is presently estimated to be £Nil. Please note that this estimate is subject to fluctuation.

- 4.7 Further updates on the anticipated outcome to creditors will be provided in subsequent reports, however it is currently anticipated there will be insufficient funds realised after defraying the expenses of the liquidation to pay a dividend to unsecured creditors.

## **5 Liquidator's Remuneration**

The basis of the Liquidator's remuneration has now been agreed by creditors to be fixed by reference to the time properly spent by the Liquidator and his staff in managing the liquidation but not to exceed £21,890.00. Creditors further fees in the sum of £10,000.00 be drawn in respect of assisting in the preparation of the statement of affairs and seeking a decision of creditors on the nomination of a liquidator..

- 5.1 My time costs for the Period are £3,975.00. This represents 15 hours at an average rate of £265.00 per hour. Attached as Appendix B is a Time Analysis which provides details of the activity costs incurred by staff grade during the Period in respect of the costs to be fixed by reference to time properly spent by me in managing the liquidation.
- 5.2 Also attached as Appendix C is a cumulative Time Analysis for the period from 21 September 2021 to 20 September 2023 which provides details of my time costs since my appointment. The cumulative time costs incurred to date are £8,615.00. This represents 38.2 hours at an average rate of £225.52 per hour.

## **6 Liquidator's Expenses**

### Category 1 expenses

- 6.1 These expenses do not require prior approval by creditors. The type of expenses that may be charged to a case as a Category 1 expense generally comprise of external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and external printing, external room hire and external storage costs. Also chargeable, will be any properly reimbursed expenses incurred by personnel in connection with the case. These expenses may include disbursements which are payments first met by an office holder and then reimbursed from the estate.
- 6.2 A summary of the estimated expenses incurred and to be incurred on this case to date can be found below:

<b>Nature of expense incurred</b>	<b>Estimated overall cost £</b>	<b>Paid in the previous report £</b>	<b>Incurred but not paid to date £</b>
Agent's fees & expenses	6,500.00	6,500.00	Nil
Statutory advertising	145.66	Nil	145.66
Specific Penalty Bond	380.00	Nil	380.00

### Category 2 expenses

- 6.3 These expenses do require approval from creditors. These are costs which are directly referable to the appointment in question but are not payments which are made to an independent third party and may therefore include payments to associates of the office holder or shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis. I do not anticipate charging any Category 2 expenses on this case.

### **Staff Allocation and the use of Subcontractors**

## FFE CONSULTING LTD - IN LIQUIDATION

- 6.4 The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.
- 6.5 The constitution of the case team will usually consist of a Partner, a Manager, and an Administrator or Assistant. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment.
- 6.6 We have not utilised the services of any subcontractors on this case.

### Professional Advisors

- 6.7 On this assignment we have used the professional advisors listed below. We have also indicated alongside, the basis of our fee arrangement with them, which is subject to review on a regular basis.

Name of Professional Advisor	Basis of Fee Arrangement
Marsh (insurance)	Set price
John Pye & Sons (valuation and disposal advice)	Fixed price for scheduling and reporting plus 10% commission on selling price

- 6.8 Our choice was based on our perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of our fee arrangement with them.

## 7 Creditors' Rights

- 7.1 Within 21 days of the receipt of this report, a secured creditor, or an unsecured creditor (with the concurrence of at least 5% in value of the unsecured creditors) may request in writing that the Liquidator provide further information about his remuneration or expenses which have been itemised in this progress report.
- 7.2 Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors) may within 8 weeks of receipt of this progress report make an application to court on the grounds that, in all the circumstances, the basis fixed for the Liquidator's remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Liquidator, as set out in this progress report, are excessive.

## 8 Next Report

- 8.1 I am required to provide a further report on the progress of the liquidation within two months of the next anniversary of the liquidation, unless I have concluded matters prior to this, in which case I will write to all creditors with my final account.
- 8.2 If you have any queries in relation to the contents of this report, I can be contacted by telephone on 0333 014 3454 or by email at [insol@bcr-insolvency.co.uk](mailto:insol@bcr-insolvency.co.uk).

**Philip B Wood**  
Liquidator

## **FFE CONSULTING LTD - IN LIQUIDATION**

### **Appendix A**

**Receipts and Payments Account for the Period from 21 September 2022 to 20 September 2023  
together with cumulative Receipts and Payments Account for the Period since the Liquidator's  
Appointment**

**FFE Consulting Ltd**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Statement of Affairs £		From 21/09/2022 To 20/09/2023 £	From 21/09/2021 To 20/09/2023 £
	<b>ASSET REALISATIONS</b>		
21,423.21	Book Debts	NIL	NIL
	Cash at Bank	NIL	2,365.61
3,400.00	Furniture & Equipment	NIL	NIL
10,700.00	Motor Vehicles	6,592.44	6,592.44
4,600.00	Plant & Machinery	NIL	50,000.00
85,000.00	Stock/WIP	NIL	NIL
		<u>6,592.44</u>	<u>58,958.05</u>
	<b>COST OF REALISATIONS</b>		
	Agents/Valuers Fees(1)	NIL	6,500.00
		<u>NIL</u>	<u>(6,500.00)</u>
	<b>COST OF ADMINISTRATION</b>		
	Liquidators Fees	7,500.00	7,500.00
	Liquidators Outlays	525.67	525.67
	Preparation of S. of A.	10,000.00	10,000.00
		<u>(18,025.67)</u>	<u>(18,025.67)</u>
	<b>PREFERENTIAL CREDITORS</b>		
(112,210.44)	HM Revenue & Customs - VAT & PAY	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	<b>UNSECURED CREDITORS</b>		
(113,257.58)	Banks/Institutions	NIL	NIL
(268,987.96)	Trade & Expense Creditors	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<u>(369,332.77)</u>		<u>(11,433.23)</u>	<u>34,432.38</u>
	<b>REPRESENTED BY</b>		
	Bank 1 - Current		34,432.38
			<u>34,432.38</u>

**Appendix B**

**Time Analysis for the Period from 21 September 2022 to 20 September 2023**

ANALYSIS OF LIQUIDATORS' TIME COSTS FOR PERIOD 21 SEPTEMBER 2022 TO 20 SEPTEMBER 2023

Re: FFE CONSULTING LIMITED

	Liquidator	Manager	Senior Case Administrator	Administrator	Trainee Administrator	Total	Total Cost	Average hourly Charge-Out
Administration & Planning	6.0	0.0	0.0	7.0	0.0	13.0	£3,725.00	£286.54
Investigations	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Realisation of assets	0.0	0.0	0.0	0.7	0.0	0.7	£87.50	£125.00
Creditors	0.0	0.0	0.0	1.3	0.0	1.3	£162.50	£125.00
Total Hours	6.0	0.0	0.0	9.0	0.0	15.0	£3,975.00	£265.00

ANALYSIS OF DISBURSEMENTS FROM 21 SEPTEMBER 2022 TO 20 SEPTEMBER 2023

Type of Disbursement	
Bond	-
Statutory Adverts	-
Total Cost	-

**Appendix C**

**Cumulative Time Analysis for the Period since the Liquidator's Appointment**



# ANALYSIS OF LIQUIDATORS' TIME COSTS FOR PERIOD 21 SEPTEMBER 2021 TO 20 SEPTEMBER 2023

Re: FFE CONSULTING LIMITED

	Liquidator	Manager	Senior Case Administrator	Administrator	Trainee Administrator	Total	Total Cost	Average hourly Charge-Out
Administration & Planning	7.2	5.0	0.0	11.1	0.0	23.3	£5,682.50	£243.88
Investigations	0.4	4.0	0.0	2.9	0.0	7.3	£1,252.50	£171.58
Realisation of assets	2.0	0.0	0.0	0.8	0.0	2.8	£1,050.00	£375.00
Creditors	0.0	0.6	0.0	4.2	0.0	4.8	£630.00	£131.25
Total Hours	9.6	9.6	0.0	19.0	0.0	38.2	£8,615.00	£225.52

## ANALYSIS OF DISBURSEMENTS FROM 21 SEPTEMBER 2021 TO 20 SEPTEMBER 2023

Type of Disbursement	
Bond	£380.00
Statutory Adverts	£145.66
Total Cost	£525.66

## **FFE CONSULTING LTD - IN LIQUIDATION**

### **Appendix D**

#### **Additional Information in Relation to the Liquidator's Fees, Expenses & the use of Subcontractors**

**BCR Insolvency Ltd**  
**Additional Information in Relation to the Liquidator's Fees, Expenses & the use of**  
**Subcontractors**

**Remuneration**

If a resolution has or will be proposed which authorises remuneration to be drawn by the office holder on a time cost basis by reference to time properly spent on the case, the following rates will prevail. Time is charged to a case in actual hours and minutes, with time being recorded in 6-minute units. Periodically, this firm may increase its hourly rates, and should this occur during the administration of the case, creditors will be informed when the office holder next reports to them.

Charge out rates with effect from 1 October 2019 are as follows:

Director/Partner	£475 per hour
Manager	£295 per hour
Senior Administrator	£250 per hour
Case Administrator	£175 per hour
Trainee Administrator	£150 per hour

**Staff Allocation and the use of Subcontractors**

The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.

The constitution of the case team will usually consist of a Partner, a Manager, and an Administrator and/or Trainee. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment.

Generally, we do not utilise the services of any subcontractors on cases. Where, exceptionally, subcontractors are used this will be identified separately in the body of the report or fees estimate/information provided to creditors.

**Office-holder's Expenses**

These are charged as follows:

Category 1 expenses

These expenses do not require prior approval by creditors. The type of expenses that may be charged to a case as a Category 1 expense generally comprise external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and external printing, external room hire and external storage costs. Also chargeable will be any properly reimbursed expenses incurred by personnel in connection with the case. These expenses may include disbursements which are payments first met by an office holder and then reimbursed from the estate.

Category 2 Expenses (approval required)

These expenses do require approval from creditors. These are costs which are directly referable to the appointment in question but are not payments which are made to an independent third party and may therefore include payments to associates of the office holder or shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis.

Examples include the following:

- Mileage/motor expenses are charged at the rate of 45p per mile.

**Further Information**

Should you require further clarification in respect of remuneration and expenses, then please contact Phil Wood.

For copies of creditors guides to fees please refer to: <https://www.bcr-insolvency.co.uk/downloads/>

BCR Insolvency Ltd  
570 – 572, Etruria Road  
Newcastle ST5 0SU

Tel: 0333 014 3454

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Email: [insol@bcr-insolvency.co.uk](mailto:insol@bcr-insolvency.co.uk)