

Section 106

Form 4 72

**Return of Final Meeting in a  
Creditors' Voluntary Winding Up**

**Pursuant to Section 106 of the  
Insolvency Act 1986**

To the Registrar of Companies

**S.106**

Company Number

05727866

Name of Company

The Consultancy Group Limited

I **Am**

Clive Morris, Heskin Hall Farm, Wood Lane, Heskin, Preston, PR7 5PA

**Note** The copy account must be  
authenticated by the written  
signature(s) of the Liquidator(s)

1 give notice that a general meeting of the company was duly held on/summoned for 09 July 2015 pursuant to section 106 of the Insolvency Act 1986, for the purpose of having an account (of which a copy is attached) laid before it showing how the winding up of the company has been conducted, and the property of the company has been disposed of, and that the same was done accordingly / no quorum was present at the meeting,

2 give notice that a meeting of the creditors of the company was duly held on/summoned for 09 July 2015 pursuant to Section 106 of the Insolvency Act 1986, for the purpose of having the said account laid before it showing how the winding up the company has been conducted and the property of the company has been disposed of and that the same was done accordingly/no quorum was present at the meeting

The meeting was held at The Offices of Marshall Peters Limited, Heskin Hall Farm, Wood Lane, Heskin,, Preston, PR7 5PA

The winding up covers the period from 7 October 2013 (opening of winding up) to the final meeting (close of winding up)

The outcome of any meeting (including any resolutions passed) was as follows

Signed



Date 09 July 2015

Marshall Peters  
Heskin Hall Farm  
Wood Lane  
Heskin  
Preston  
PR7 5PA

Ref T046/CM/AH/JT/KC

MONDAY



\*A4BL3CA2\*

A08

13/07/2015

#70

COMPANIES HOUSE

**The Consultancy Group Limited**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**  
**From 7 October 2013 To 9 July 2015**

S of A £		£	£
	<b>ASSET REALISATIONS</b>		
NIL	Goodwill	NIL	
	Retentions	6,000 00	
	Contribution to Cost	4,200 00	
	Bank Interest Net of Tax	0 09	
NIL	Investments	NIL	
			10,200 09
	<b>COST OF REALISATIONS</b>		
	Preparation of S of A	3,500 00	
	Office Holders Fees	6,275 86	
	Office Holders Expenses	424 23	
			(10,200 09)
	<b>PREFERENTIAL CREDITORS</b>		
(2,500 00)	Employee Arrears/Hol Pay	NIL	
			NIL
	<b>UNSECURED CREDITORS</b>		
(99,477 00)	Trade & Expense Creditors	NIL	
(20,000 00)	Redundancy / Pay In Lieu	NIL	
(343 00)	HSBC Bank Plc	NIL	
(24,000 00)	Inland Revenue (PAYE)	NIL	
(85,000 00)	Customs & Excise (VAT)	NIL	
(20,000 00)	Inland Revenue (CT)	NIL	
			NIL
	<b>DISTRIBUTIONS</b>		
(100 00)	Ordinary Shareholders	NIL	
			NIL
<b>(251,420.00)</b>			<b>0.00</b>

REPRESENTED BY

NIL



Clive Morris  
Liquidator

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## **THE CONSULTANCY GROUP LIMITED**

### **Statutory & General Information**

<b>Company Number</b>	05727866
<b>Date of Incorporation</b>	02 March 2006
<b>Nature of Business</b>	Management Consultancy Services
<b>Issued Share Capital</b>	100 Ordinary shares of £1 each -  Darren Martin Pugh                      100 Shares
<b>Directors</b>	Darren Martin Pugh Appointed – 09 March 2006
<b>Secretary</b>	Jacksons Secretaries Limited Appointed – 09 March 2006
<b>Registered Office</b>	Heskin Hall Farm Wood Lane Heskin Preston PR7 5PA
<b>Trading Address</b>	38 Lymeside Business Centre Lymeside Business Park Newcastle Under Lyme Staffordshire ST5 9QF

**IN THE MATTER OF THE INSOLVENCY ACT 1986**  
**AND IN THE MATTER OF**  
**THE CONSULTANCY GROUP LIMITED**  
**IN CREDITORS VOLUNTARY LIQUIDATION**  
**LIQUIDATOR'S ~~DRAFT~~ FINAL REPORT AND RECEIPTS & PAYMENTS ACCOUNT**  
**FOR THE PERIOD 7 OCTOBER 2013 TO 9 JULY 2015**

**RECEIPTS AND PAYMENTS**

Attached at appendix 1 is the liquidator's receipts and payments account for the period 7 October 2013 to 9 July 2015. As shown the balance held in the liquidator's account is nil.

**1. ASSETS NOT SPECIFICALLY PLEDGED**

**1.1 Goodwill**

As a result of the insolvency proceedings any goodwill which the company had was evaporated and as a result no realisations were anticipated or made.

**1.2 Retentions**

According to the director there were no retentions owed to the company at the date of liquidation. Investigations revealed that £6,000 was owed. The amount was recovered in full.

**1.3 Contribution to cost**

The sum of £4,200 was received from the director as a contribution to the costs of the liquidation.

**1.4 Bank Interest**

Bank interest in the sum of nine pence was received.

**1.5 Investments**

In order for the company to obtain certain contracts it had to be part of a group. The investment related to a nominal amount invested into a dormant company for its shares.

**2. CREDITOR CLAIMS**

## 2.1 Preferential Creditors

It was envisaged that there would be a preferential claim for holiday pay arrears totaling £6,850 as per the statement of affairs. There was no claim received in this respect.

## 2.2 Unsecured Creditors

The director's statement of affairs estimated that the company had unsecured trade and expense creditors in the sum of £99,477. Claims of £30,156 have been received from eight creditors. The following claims have also been received, making total unsecured creditor claims of £159,909.

Unsecured Creditor	Estimated Outcome Statement	Claim Received
	£	£
HMRC – PAYE/NIC	24,000 00	129,394 63
HMRC (VAT)	85,000 00	No claim received
HMRC (Corporation Tax)	20,000 00	No claim received
HSBC Bank	343 00	No claim received
Employees / Pay in Lieu of Notice	20,000 00	358 33
Total	149,343 00	129,752 96

A dividend will not be paid to any class of creditor in this matter.

## 3. COSTS

### 3.1 Fees

It was agreed at the meeting of creditors that the sum of £3,500 plus VAT could be drawn in respect of professional costs associated with the calling of the creditors meeting. The fee was drawn in full.

Time costs incurred since my previous report total £1,216, which represents 8 hours at an average hourly rate of £156 in respect of time that my staff and I have spent on the administration of the case. Fees of £185 have been drawn and the balance has been written off.

Time costs incurred to date total £10,474 which represents 61 hours spent by me and my staff at an average hourly rate of £171 on the administration of the winding up of the company. Fees of £2,509 have been drawn and the balance has been written off.

An itemised summary of the time spent on this case, SIP9 is attached to this report.

The following charge-out rates are the maximum charge-out rates attributed to the case during my term of office.

	£
Director	350
Manager	245
Assistant Manager	200
Senior Administrator	160
Administrator	135
Senior Cashier	135
Cashier	90
Support Staff	90

Minimum charge-out will be in six minute units

A Creditors' Guide to Remuneration" is available to download at [http://r3.org.uk/media/documents/technical\\_library/SIPS/SIP\\_9\\_EW\\_Nov\\_2011.pdf](http://r3.org.uk/media/documents/technical_library/SIPS/SIP_9_EW_Nov_2011.pdf)

Should you require a paper copy, please send your request in writing to the Liquidator at the address detailed on the front of this report

### 3.2 Disbursements

Category 1 disbursements taken in accordance with the resolution passed at the creditors meeting are -

Type of Disbursement	Cost £
Statutory Advertising	300 00
Company Searches	7 00
Bordereau	30 00
Postage	<u>26.23</u>
<b>Total</b>	<u>362 73</u>

Category 2 disbursements have been taken in accordance with the resolution passed at the creditors meeting are -

Type of Disbursement	Cost £
Photocopying	<u>61 50</u>
<b>Total</b>	<u>61 50</u>

Business mileage is charged at 45p per mile

Photocopying is charged at 10 pence per sheet per copy

#### **4. INVESTIGATIONS AND LEGAL ACTIONS**

In accordance with the Company Directors Disqualification Act 1986, a report on the conduct of the directors of the Company has to be submitted to The Insolvency Service. This is a statutory obligation under insolvency law on every appointment accepted by the liquidator. The submission of the report does not necessarily indicate any wrong doing on the part of the officers of the Company.

I can confirm that I have not undertaken any investigation outside the scope of that ordinarily required of during the liquidation proceedings.

#### **6. FORMAL MEETING**

The formal meeting of the shareholders and creditors was held on the 9 July 2015, and also the liquidator obtained his release from office. The company will be dissolved shortly.



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Clive Morris  
9 JULY 2015

**The Consultancy Group Limited  
(In Liquidation)**

**LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT**

	Statement of affairs £	From 07/10/2013 To 09/07/2015 £	From 07/10/2013 To 09/07/2015 £
<b>RECEIPTS</b>			
Goodwill	NIL	0 00	0 00
Retentions		6,000 00	6,000 00
Contribution to Cost		4,200 00	4,200 00
Bank Interest Net of Tax		0 09	0 09
Investments	NIL	0 00	0 00
Vat Control Account		2,040 03	2,040 03
		<u>12,240 12</u>	<u>12,240 12</u>
<b>PAYMENTS</b>			
Goodwill		0 00	0 00
Investments		0 00	0 00
Preparation of S of A		3,500 00	3,500 00
Office Holders Fees		6,275 86	6,275 86
Office Holders Expenses		424 23	424 23
Employee Arrears/Hol Pay	(2,500 00)	0 00	0 00
Trade & Expense Creditors	(99,477 00)	0 00	0 00
Redundancy / Pay In Lieu	(20,000 00)	0 00	0 00
HSBC Bank Plc	(343 00)	0 00	0 00
Inland Revenue (PAYE)	(24,000 00)	0 00	0 00
Customs & Excise (VAT)	(85,000 00)	0 00	0 00
Inland Revenue (CT)	(20,000 00)	0 00	0 00
Ordinary Shareholders	(100 00)	0 00	0 00
Vat Receivable		2,040 03	2,040 03
		<u>12,240 12</u>	<u>12,240 12</u>
<b>BALANCE - 09 July 2015</b>			<u><u>0.00</u></u>



Clive Morris  
Liquidator



**SIP 9 - Time & Cost Summary**

Period 07/05/15 09/07/15

## Time Summary

Hours						Time Cost (£)	Average hourly rate (£)
Classification of work function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours		
Administration & planning	0 00	0 00	0 00	0 50	0 50	60 00	120 00
Investigations	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Realisations of assets	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Trading	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Creditors	0 00	0 00	3 50	3 80	7 30	1,156 00	158 36
Case specific matters	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Total Hours	0 00	0 00	3 50	4 30	7 80	1,216 00	155 90
Total Fees Claimed						185 03	

**SIP 9 - Time & Cost Summary**

Period 07/10/13 09/07/15

## Time Summary

Hours						Time Cost (£)	Average hourly rate (£)
Classification of work function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours		
Administration & planning	0 00	7 00	0 00	17 30	24 30	3,952 00	162 63
Investigations	0 50	0 30	0 00	1 50	2 30	488 50	212 39
Realisations of assets	3 50	4 70	0 00	2 30	10 50	2 744 50	261 38
Trading	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Creditors	0 00	0 50	5 00	6 20	11 70	1,920 50	164 15
Case specific matters	0 00	0 00	0 00	12 30	12 30	1,368 00	111 22
Total Hours	4 00	12 50	5 00	39 60	61 10	10 473 50	171 42
Total Fees Claimed						6,275 86	

## SIP 9 - Time & Cost Summary

Period 07/10/13 09/07/15

### Time Summary

[illegible]

Case specific matters	0 00	0 00	0 00	12 30	12 30	1,368 00	111 22
Total Hours	4 00	12 50	5 00	39 50	61 10	10 473 50	171 42
Total Fees Claimed						6 275 86	