

# 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 8 5 8 7 5 9

Company name in full A Barham & Sons Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Gary

Surname Ruppington

### 3 Liquidator's address

Building name/number Prospect House

Street Rouen Road

Post town Norwich

County/Region

Postcode N R 1 1 R E

Country

### 4 Liquidator's name ①

Full forename(s) Andrew

Surname McTear

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number Prospect House

Street Rouen Road

Post town Norwich

County/Region

Postcode N R 1 1 R E

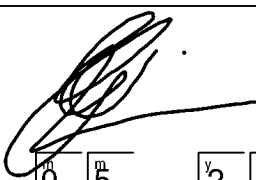
Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

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

# LIQ03

## 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	Gerard Smith
Company name	McTear Williams & Wood Limited
Address	Prospect House Rouen Road
Post town	Norwich
County/Region	
Postcode	N R 1 1 R E
Country	
DX	
Telephone	01603 877540



### 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)

Contact Gerard Smith  
Direct dial 07765 444220  
Email gerardsmith@mw-w.com

Your ref  
My ref abar2442/503

Prospect House  
Rouen Road  
Norwich  
NR1 1RE  
Office 01603 877540  
Fax 01603 877549



To the sole member

24 May 2022

Dear Sir

**A Barham & Sons Limited (in members' voluntary liquidation)**

I refer to my appointment as joint liquidator of the above company on 23 March 2021. Pursuant to Rule 18.7 of the Insolvency (England and Wales) Rules 2016 this is my first annual progress report to you as sole member.

**1 Receipts and payments**

I attach as Appendix 1 a copy of my receipts and payments account for the period 23 March 2021 to 22 March 2022. The amounts are shown net of VAT.

**2 Overview**

In your director's declaration of solvency you estimated that all creditors would be paid in full and £300,650 would be distributed to you in your capacity as sole shareholder.

I have paid all creditors in full as expected and distributed £250,000 to you to date. I estimate a second and final distribution of £32,700 will be paid to you before closure bringing total distributions to £282,700.

The estimated outcome shown in your declaration of solvency being higher than my estimate is largely due to a CT liability for the period ended 30 November 2020 of £17,130 being omitted from your figures. I recall being advised pre liquidation that the liability had already been settled but investigations after my appointment showed that this was incorrect.

Appendix 1 includes a comparison of my receipts and payments to your declaration of solvency figures which were at 10 March 2021. My receipts and payments are consistent with a balance sheet at 22 March 2022 subsequently prepared by TC Group Accountants & Tax Advisors. Based on this I am confident that all assets and liabilities have been dealt with and accounted for correctly.

I estimate the second and final distribution referred to above will be paid after I have received a final VAT repayment and tax clearance from the MVL Team at HM Revenue & Customs. As explained in previous correspondence with Gerard Smith, HM Revenue & Customs are taking considerably longer than usual to deal with these matters. They advise the delay is due to a backlog of correspondence at their office as the result of earlier staffing issues caused by the Covid pandemic.

### 3 Assets

#### 3.1 Cash at bank

Your declaration of solvency figures included £304,000 cash at bank at 10 March 2021. After my appointment I realised the actual cash at bank of £304,244 and deposited into a new liquidation estate bank account.

#### 3.2 VAT repayment

A £200 VAT repayment is due from HM Revenue & Customs in respect of the final VAT return for the one day period of 1 February 2021. I am expecting this to be repaid around the same time as tax clearance is received.

### 4 Creditors

I have paid 100 pence in the pound to two creditors totalling £18,167. As shown in Appendix 1 the total is comprised of your director's loan account of £1,037 and the £17,130 CT liability referred to in section 2 above. There are no other creditors.

I have paid statutory interest of £127 to HM Revenue & Customs in accordance with S189 of the Insolvency Act 1986.

### 5 Shareholders

I summarise below the company's issued share capital and the distributions I have made.

Figure 1: Summary of share capital and distributions

Class	No. of shares issued	Nominal value per share £	Distributed per share £	Total distributed £
Ordinary	<u>100</u>	<u>1</u>	<u>2,500</u>	<u>250,000</u>

*Source: Liquidators' records*

I estimate a second and final distribution of £32,700 will be paid after I have received a final VAT repayment and tax clearance from the HM Revenue & Customs.

### 6 Statutory matters

In accordance with Rule 18.3 of the Insolvency (England and Wales) Rules 2016 I can confirm the following:

- Company name: A Barham & Sons Limited
- Registered office: Prospect House, Rouen Road, Norwich, NR1 1RE
- Registered number: 05858759
- Joint liquidators: Gary Ruppington and Andrew McTear
- Joint liquidators' address: Prospect House, Rouen Road, Norwich, NR1 1RE

- Joint liquidators' contact number: 01603 877540
- Date of appointment: 23 March 2021

## 7 Remuneration and expenses

### 7.1 Remuneration and category 2 expenses

On 23 March 2021 the members resolved that:

- The remuneration of the joint liquidators be fixed on the basis of time properly spent by the joint liquidators and their staff in attending to matters arising in the liquidation.
- That the joint liquidators be permitted to recover category 2 expenses.

I summarise the position with my time costs and remuneration charged in this reporting period as follows:

Figure 2: Summary of time costs and remuneration charged

Period 23.03.21 to 22.03.22	Hours	Time costs recorded £	Accrued	Charged £
Remuneration	67.2	16,979	n/a	2,700
Average rate per hour	£252			
<i>Source: Liquidators' records</i>				

The level of my actual time costs compared with my pre liquidation estimate of £2,700 is largely the result of unexpectedly high levels of correspondence with you, TC Group and HM Revenue & Customs regarding the company's pre liquidation accounts and tax affairs.

In addition to the time incurred finalising the accounts and CT affairs being higher than expected it has been incurred over a longer time period than expected. This has resulted in additional indirect periodic case administration costs.

I have limited the time costs charged and paid to £2,700 as a gesture of goodwill as previously discussed with Gerard Smith. I have not drawn any category 2 expenses.

Attached at Appendix 2 is a more detailed summary of my firm's time costs for the above period. The work undertaken on this case includes routine administrative functions, statutory and compliance work required by statute, professional regulatory guidance or is otherwise necessary for the orderly conduct of the proceedings. Whilst this may not produce any direct benefit to you it still has to be carried out.

A members' guide to liquidators' fees in a solvent liquidation and this firm's charging and expenses recovery policy can be found on our website [www.mw-w.com](http://www.mw-w.com) by clicking on 'Fees and costs' under 'Information Hub' or copies can be requested from this office.

Our current charge out rates are director £490, associate director/licensed insolvency practitioner £470, associate £440, senior manager/manager £340-£380, assistant manager/senior professional £260-£320, administrator £210, assistant £170, assistant administrator £155 and trainee £85. Our charge out rates are reviewed annually and since 1 January 2003 have increased as detailed in our policy document.

## 7.2 Other expenses

The only significant other expenses are professional fees based on time costs as follows:

- £75 plus VAT paid to Baverstocks Group Chartered Certified Accountants for closing the company's PAYE and NEST pension schemes.
- £150 plus VAT paid to TC Group for the preparation and filing of accounts and tax returns.

There are no accrued expenses. The choice of professionals was based on my perception of their experience and ability to perform this type of work and the complexity and nature of the assignment. I consider their expertise and reputation is sufficient for me to rely on their judgement. I also consider their fees represented value for money and I am satisfied that they are reasonable in the circumstances of this case.

## 7.3 Further information

Within 21 days from receipt of liquidation progress reports and final accounts members may request further information about the remuneration and expenses set out in that report.

The request must be made in writing and made either by members of the company with at least 5% of the total voting rights of all the members having the right to vote at general meetings or any member with the permission of the Court. Other than in specific circumstances, which if applicable I would explain, I will provide this information within 14 days.

In addition within eight weeks of receipt of progress reports and final accounts members may apply to Court to challenge the amount and/or basis of liquidators' fees and the amount of any proposed expenses or expenses already incurred. The application may be made by 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.

I am required to inform you that I am bound by the Insolvency Code of Ethics and further information on this, complaints procedures, our data protection/privacy statement, provision of services regulations and other statutory and regulatory information can be found on our website by clicking on 'Key information for creditors' under 'Information Hub'.

## 8 Closure

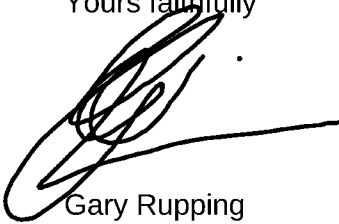
The following matters are outstanding:

- Receipt of the £200 VAT repayment and tax clearance from the HM Revenue & Customs MVL Team.
- Payment of a second and final distribution to you as sole shareholder.

- Sending you a final account regarding my conduct of the liquidation.
- Filing my closing papers at Companies House.

If you require any further information please do not hesitate to contact Gerard Smith at the above address.

Yours faithfully

A handwritten signature in black ink, appearing to be 'G. Ruppington', written over a horizontal line.

Gary Ruppington  
Joint Liquidator



A Barham & Sons Limited  
(In Liquidation)  
Joint Liquidators' Summary of Receipts & Payments  
To 22/03/2022

Dec of Sol £		£	£
	ASSET REALISATIONS		
304,000.00	Cash at Bank	304,244.44	304,244.44
	COST OF REALISATIONS		
(150.00)	Accountancy/tax advice fees	225.00	
(2,700.00)	Liquidator's fees	2,700.00	
(200.00)	Specific bond	185.00	
(300.00)	Statutory Advertising	270.00	
	Statutory interest	127.42	
			(3,507.42)
	UNSECURED CREDITORS		
	Unsecured cred - Director's loan account	1,037.00	
	Unsecured cred - CT	17,130.21	
			(18,167.21)
	DISTRIBUTIONS		
(300,650.00)	Ordinary Shareholders	250,000.00	(250,000.00)
			32,569.81
	REPRESENTED BY		
	Estate bank a/c - non interest bearing		32,569.81
			32,569.81

## Time Entry - SIP9 Time & Cost Summary

ABAR2442 - A Barham & Sons Limited  
Project Code: POST  
From: 23/03/2021 To: 22/03/2022

Classification of Work Function	Directors	Associates & Managers	Assistant Mgrs & Snr professionals	Case Administrators	Assistants & Trainees	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	0.50	6.40	28.50	0.00	2.70	38.10	9,739.50	255.63
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	1.20	25.30	0.00	0.00	26.50	6,607.00	249.32
Investigations	0.00	0.00	0.00	0.00	0.10	0.10	15.50	155.00
Realisation of Assets	0.00	0.10	2.40	0.00	0.00	2.50	617.00	246.80
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	0.50	7.70	56.20	0.00	2.80	67.20	16,979.00	252.66
Total Fees Claimed							2,700.00	
Total Disbursements Claimed							185.00	