In accordance with Rule 18.7 of the Insolvency (England & Wales) Rules 2016 and Sections 92A, 104A and 192 of the Insolvency Act 1986.

# LIQ03

## Notice of progress report in voluntary winding up

Companies House

SATURDAY

*A8JSZ19T*

A21 07/12/2019 #7

COMPANIES HOUSE

### 1 Company details

| | |
|---|---|
| Company number | 0 6 0 6 1 0 8 6 |
| Company name in full | AND Limited |

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

### 2 Liquidator's name

| | |
|---|---|
| Full forename(s) | Stella |
| Surname | Davis |

### 3 Liquidator's address

| | |
|---|---|
| Building name/number | Gable House |
| Street | 239 Regents Park Road |
| Post town | London |
| County/Region | |
| Postcode | N 3 3 L F |
| Country | |

### 4 Liquidator's name ❶

| | |
|---|---|
| Full forename(s) | |
| Surname | |

❶ **Other liquidator**
Use this section to tell us about another liquidator.

### 5 Liquidator's address ❷

| | |
|---|---|
| Building name/number | |
| Street | |
| Post town | |
| County/Region | |
| Postcode | |
| Country | |

❷ **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 1 d 1 | m 1 m 0 | y 2 y 0 y 1 y 8 |
| To date | d 1 d 0 | m 1 m 0 | y 2 y 0 y 1 y 9 |

## 7 Progress report

☑ The progress report is attached

## 8 Sign and date

| | | | |
|---|---|---|---|
| Liquidator's signature | Signature X | | X |
| Signature date | d 0 d 4 | m 1 m 2 | y 2 y 0 y 1 y 9 |

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: Neil Barry
Company name: Streets SPW
Address: Gable House
239 Regents Park Road
Post town: London
County/Region:
Postcode: N3 3LF
Country:
DX: businessrecovery@streetsspw.co.uk
Telephone: (020) 8371 5000


## 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

# AND Limited
## (In Liquidation)
## Liquidator's Summary of Receipts & Payments

| Declaration of Solvency £ | | From 11/10/2018 To 10/10/2019 £ | From 11/10/2017 To 10/10/2019 £ |
|---|---|---|---|
| | ASSET REALISATIONS | | |
| | Bank Interest Gross | 0.48 | 14.92 |
| 15.00 | Cash at Bank | NIL | NIL |
| | Corporation Tax Refund | NIL | 35.42 |
| 273,020.00 | Funds held by Streets SPW | NIL | 273,014.78 |
| 155.00 | PAYE/NIC Refund | 1,692.95 | 1,692.95 |
| | | 1,693.43 | 274,758.07 |
| | COST OF REALISATIONS | | |
| | Corporation Tax | 2.66 | 2.66 |
| | Photocopying | 2.70 | 2.70 |
| | Postage | 8.34 | 8.34 |
| | Specific Bond | NIL | 275.00 |
| | Statutory Advertising | NIL | 239.70 |
| | | (13.70) | (528.40) |
| | UNSECURED CREDITORS | | |
| | HM Revenue & Customs | NIL | 1,506.38 |
| | Statutory Interest | NIL | 18.49 |
| | | NIL | (1,524.87) |
| | DISTRIBUTIONS | | |
| | Ordinary Shareholders | 12,599.65 | 272,599.65 |
| | | (12,599.65) | (272,599.65) |
| **273,190.00** | | **(10,919.92)** | **105.15** |
| | REPRESENTED BY | | |
| | Vat Control Account | | 105.15 |
| | | | **105.15** |

Stella Davis
Liquidator

**AND Limited**
**(in Members' Voluntary Liquidation)**

**Liquidator's Progress Report to Members**

**For the year ended 11 October 2018 to 10 October 2019**

## STATUTORY INFORMATION

| | |
|---|---|
| **Company name:** | AND Limited |
| **Registered office:** | Gable House, 239 Regents Park Road, London N3 3LF |
| **Former registered office:** | Siddeley House, 50 Canbury Road, Kingston upon Thames, Surrey KT2 6LX |
| **Registered number:** | 06061086 |
| **Liquidator's name:** | Ms Stella Davis |
| **Liquidator's address:** | Evergreen House North, Grafton Place, Euston, London NW1 2DX |
| **Date of appointment:** | 11 October 2017 |

## LIQUIDATOR'S ACTIONS SINCE LAST REPORT

The Declaration of Solvency sworn on 11 October 2017 shows a PAYE/NIC refund due to the company of £155, cash at bank of £15 and funds held on a client account by Streets SPW of £273,020.

The funds of £273,014.78 were transferred from the client account to the estate account upon appointment and a Corporation Tax refund of £35.42 was received in the previous reporting period.

I pleased to report that, following further correspondence with HM Revenue & Customs, the repayment subsequently calculated at £1,692.95 has now been received.

The costs and expenses of the liquidation to date have been paid, and a second and final distribution of £12,599.65 has been made to the shareholders, bringing the total distributed to £272,599.65.

I have also successfully obtained clearance from HMRC for PAYE and VAT, and a final refund of VAT of £105.15 has been applied for.

In addition to the work undertaken above, there is certain work that we are also required by the insolvency legislation to undertake in connection with the Liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since our appointment as Liquidators is as follows:-

Administration

- Case planning - devising an appropriate strategy for dealing with the case and giving

instructions to the staff to undertake the work on the case.
- Setting up physical and electronic case files.
- Setting up the case on the practice's electronic case management system and entering data.
- Issuing the statutory notifications to creditors and other required on appointment as office holder, including gazetting the office holder's appointment.
- Obtaining a specific penalty bond.
- Convening and holding a general Meeting of Members (as applicable).
- Dealing with all routine correspondence and emails relating to the case.
- Opening, maintaining and managing the office holder's estate bank account.
- Creating, maintaining and managing the office holder's cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and issuing Annual Progress Reports to Members.
- Filing returns at Companies House.
- Preparing and filing VAT returns.
- Preparing and filing Corporation Tax returns.

Creditors
- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.
- Issuing the statutory notification to creditors requesting claims.
- Reviewing claims received from creditors.

## RECEIPTS AND PAYMENTS ACCOUNT

My Receipts & Payments Account for the period from 11 October 2018 to 10 October 2019 is enclosed, showing no remaining balance at bank.

## ASSETS

### Corporation tax refund

A corporation tax refund of £35.42 had historically been received representing an interest charge being re-credited as a result of early payment.

### PAYE/NIC refund

The Declaration of Solvency showed an expected PAYE/NIC refund of £155, but HMRC presented a claim as a creditor for PAYE/NIC for £1,506.38. This was investigated, agreed and paid. HMRC's revised position reflected a PAYE/NIC repayment of £1,692.95 due and this has now been received.

### Cash at bank

The Declaration of Solvency showed cash at Barclays Bank plc of £15. However the final charges resulted in there being no balance on closure of the accounts.

### Funds held by Streets SPW

Funds of £273,020 were being held in Streets SPW's client account prior to liquidation and these were transferred to the estate account immediately on appointment.

### Bank Interest

The estate funds were held on an interest bearing account until 31 October 2018. Bank interest of £0.48 was received in this reporting period, bring the total received to £14.92.

## LIABILITIES

### Secured Creditors

An examination of the Company's mortgage register held by the Registrar of Companies showed that the Company has no charges over its assets.

### Preferential Creditors

According to the Director's Declaration of Solvency, the Company did not anticipate receiving any preferential creditor claims and none have been received.

### Crown and Unsecured Creditors

The Declaration of Solvency showed no liabilities. However as described above, a payment was made to settle a PAYE/NIC debt of £1,506.38. A PAYE refund of £1,692.95 was subsequently recovered.

### Share Capital

The company has four shareholders holding a total 100 Ordinary £1 shares. One distribution of £2,600 per share was made on 17 October 2017 totalling £260,000. A subsequent and final distribution of £127,048 per share was subsequently paid on 27 August 2019, the total paid in that distribution totalling £12,599.65. The total distributed to shareholders is £272,599.65.

## LIQUIDATOR'S REMUNERATION

Our remuneration was previously authorised by Members at a meeting held on 11 October 2017 on a fixed fee basis of £3,000 plus VAT. These fees were paid by the company prior to the date of liquidation.

A copy of 'A Members' Guide to Liquidators' Fees', together with an explanatory note which shows Streets SPW's fee policy are available at the link: *http://www.streetsspw.co.uk/sites/www.streetsspw.co.uk/files/images/78mvlamembersguidetofees april2017_1.pdf*

In addition, please note that there has been a change in Streets SPW's charge out rates since approval was provided by the Company's members, and therefore a copy of the Streets SPW's most current Practice Fee Recovery policy is enclosed, which also details the previous charge out rates utilised by this firm. A copy of a schedule of this firm's charge out rates and disbursements is also enclosed.

## LIQUIDATOR'S EXPENSES

I have incurred expenses totalling £525.71 in the period of the liquidation to 10 October 2019. In the year 11 October 2018 to 10 October 2019 I have incurred the following direct costs, known as Category 1 expenses:

| Type of expense | Incurred in period £ | Amount Paid in period £ | Amount Outstanding £ |
|---|---|---|---|
| Postage | 8.34 | 8.34 | 0.00 |
| **Total** | **8.34** | **8.34** | **0.00** |

In the year 11 October 2018 to 10 October 2019, I have incurred the following apportioned and allocated costs, known as Category 2 expenses:

| Type of expense | Incurred in period £ | Amount Paid in period £ | Amount Outstanding £ |
|---|---|---|---|
| Photocopying | 2.70 | 2.70 | 0.00 |
| **Total** | **2.70** | **2.70** | **0.00** |

## FURTHER INFORMATION

A Member may, with the permission of the court or with at least 5% of the total voting rights of all the Members having the right to vote at general meetings of the company request further details of the Liquidator's remuneration and expenses, within 21 days of receipt of this report.

A Member may, with the permission of the court or with at least 10% of the total voting rights of all the Members having the right to vote at general meetings of the company, apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report.

The Liquidation will remain open until I have received and distributed the VAT repayment awaited, and I have confirmed that suitable Corporation Tax clearance has been obtained. This is subject to HMRC agreement, but is estimated to be completed within 3 months.

If members or creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Neil Barry on 020 -3326 6454, or by email at neil.barry@opusllp.com.

Yours faithfully
For and on behalf of
AND Limited

**Stella Davis**
Liquidator

Enc

# AND Limited
## (In Liquidation)
## Liquidator's Summary of Receipts & Payments

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| **273,190.00** | | **(10,919.92)** | **105.15** |
| | REPRESENTED BY | | |
| | Vat Control Account | | 105.15 |
| | | | **105.15** |

Stella Davis
Liquidator

STREETS SPW

Licensed Insolvency Practitioners

# Practice Fee Recovery Policy for Streets SPW

## Introduction

The insolvency legislation was changed in October 2015, with one or two exceptions, for insolvency appointments made from that time. This sheet explains how we intend to apply the alternative fee bases allowed by the legislation when acting as office holder in insolvency appointments. The legislation allows different fee bases to be used for different tasks within the same appointment. The fee basis, or combination of bases, set for a particular appointment is/are subject to approval, generally by a committee if one is appointed by the creditors, failing which the creditors in general meeting, or the Court.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at www streetsspw co uk/creditors-guides. Details about how an office holder's fees may be approved for each case type are available in a series of guides issued with Statement of Insolvency Practice 9 (SIP 9) and can be accessed at www streetsspw co uk/creditors-guides. Alternatively a hard copy may be requested from Streets SPW, Gable House, 239 Regents Park Road, London N3 3LF. Please note that we have provided further details in this policy document.

Once the basis of the office holder's remuneration has been approved, a periodic report will be provided to any committee and also to each creditor. The report will provide a breakdown of the remuneration drawn. If approval has been obtained for remuneration on a time costs basis, i.e. by reference to time properly spent by members of staff of the practice at our standard charge out rates, the time incurred will also be disclosed, whether drawn or not, together with the average, or "blended" rates of such costs. Under the legislation, any such report must disclose how creditors can seek further information and challenge the basis on which the fees are calculated and the level of fees drawn in the period of the report. Once the time to challenge the office holder's remuneration for the period reported on has elapsed, then that remuneration cannot subsequently be challenged.

Under the old legislation, which still applies for insolvency appointments commenced before 6 April 2010, there is no equivalent mechanism for fees to be challenged.

## Time cost basis

When charging fees on a time costs basis we use charge out rates appropriate to the skills and experience of a member of staff and the work that they perform. This is combined with the amount of time that they work on each case, recorded in 6 minute units with supporting narrative to explain the work undertaken.

### Streets SPW charge-out rates

| Grade of staff | Current charge-out per hour (£) effective from 1 February 2017 | Previous charge-out per hour (£) effective from 1 February 2016 |
|---|---|---|
| Partner (appointment-taker) | 400-500 | 400-500 |
| Manager | 250 | 250 |
| Assistant manager | 225 | 200 |
| Administrator (all levels) | 200 | 175 |
| Assistant & support staff | 100 | 100 |

Where necessary and appropriate, members of staff from SPW (UK) LLP, a connected accountancy and tax practice of which Streets SPW is a trading name in respect of insolvency work undertaken by the LLP, will undertake work on a case on either a time cost (charged at their normal charge-out rate) or fixed fee basis.

**SPW (UK) LLP charge-out rates**

| Grade of staff | Current charge-out rate per hour (£) effective from 1 January 2018 | Previous charge-out rate per hour (£) effective from 1 January 2015 |
|---|---|---|
| Partner | 325 | 275 |
| Associate | 200 | 175 |
| Manager | 175 | 150 |
| Senior | 125 | 105 |
| Semi-senior | 75 | 65 |
| Junior | 55 | 45 |

These charge-out rates charged are reviewed on 1 January each year and are adjusted where necessary to take account of inflation and the firm's overheads.

Time spent on casework is recorded directly to the relevant case using a computerised time recording system and the nature of the work undertaken is recorded at that time. Each unit of time is 6 minutes. The work is recorded under the following categories: -

- Administration and Planning
- Case Specific Matters
- Creditors
- Investigations
- Realisation of Assets
- Trading

In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. The legislation changed on 1 October 2015 and on new appointments we may seek time costs for all categories.

When we seek time costs approval we have to set out a fees estimate. That estimate acts as a cap on our time costs so that we cannot draw fees of more than the estimated time costs without further approval from those who approved our fees. When seeking approval for our fees, we will disclose the work that we intend to undertake, the hourly rates we intend to charge for each part of the work, and the time that we think each part of the work will take. We will summarise that information in an average or "blended" rate for all of the work being carried out within the estimate. We will also say whether we anticipate needing to seek approval to exceed the estimate and, if so, the reasons that we think that may be necessary.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If we subsequently need to seek authority to draw fees in excess of the estimate, we will say why we have exceeded, or are likely to exceed the estimate; any additional work undertaken, or proposed to be undertaken; the hourly rates proposed for each part of the work; and the time that the additional work is expected to take. As with the original estimate, we will say whether we anticipate needing further approval and, if so, why we think it may be necessary to seek further approval.

**Percentage basis**

The legislation allows fees to be charged on a percentage of the value of the property with which the office holder has to deal (realisations and/or distributions). Different percentages can be used for different assets or types of assets. In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. The legislation changed on 1 October 2015 and we now seek remuneration on a percentage basis more often. A report accompanying any fee request will set out the potential assets in the case, the remuneration percentage proposed for any realisations and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

The percentage approved in respect of realisations will be charged against the assets realised, and where approval is obtained on a mixture of bases, any fixed fee and time costs will then be charged against the funds remaining in the liquidation after the realisation percentage has been deducted.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If the basis of remuneration has been approved on a percentage basis then an increase in the amount of the percentage applied can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account when fixing the original level of the percentage applied. If there has not been a material and substantial change in the circumstances then an increase can only be approved by the Court.

**Fixed fee**

The legislation allows fees to be charged at a set amount. Different set amounts can be used for different tasks. In cases where we were appointed prior to 1 October 2015, most of our fees were recovered on a time costs basis and appropriate authority was obtained from the creditors or the committee as set down in the legislation. The legislation changed on 1 October 2015 and we now seek remuneration on a fixed fee basis more often. A report accompanying any fee request will set out the set fee that we proposed to charge and the work covered by that remuneration, as well as the expenses that will be, or are likely to be, incurred. Expenses can be incurred without approval, but must be disclosed to help put the remuneration request into context.

The disclosure that we make should include sufficient information about the insolvency appointment to enable you to understand how the proposed fee reflects the complexity (or otherwise) of the case, any responsibility of an exceptional kind falling on the office holder, the effectiveness with which the office holder has carried out their functions, and the value and nature of the property with which the office holder has to deal.

If the basis of remuneration has been approved on a fixed fee basis then an increase in the amount of the fixed fee can only be approved by the committee or creditors (depending upon who approved the basis of remuneration) in cases where there has been a material and substantial change in the circumstances that were taken into account when fixing the original level of the fixed fee. If there has not been a material and substantial change in the circumstances then an increase can only be approved by the Court.

**Members' voluntary liquidations and voluntary arrangements**

The legislation changes that took effect from 1 October 2015 did not apply to members' voluntary liquidations (MVL), Company Voluntary Arrangements (CVA) or Individual Voluntary Arrangements (IVA). In MVLs, the company's members set the fee basis, often as a fixed fee. In CVAs and IVAs, the fee basis is set out in the proposals and creditors approve the fee basis when they approve the arrangement.

**All bases**

With the exception of Individual Voluntary Arrangements and Company Voluntary Arrangements which are VAT exempt, the officeholder's remuneration invoiced to the insolvent estate will be subject to VAT at the prevailing rate.

**Agent's costs**

Charged at cost based upon the charge made by the Agent instructed, the term Agent includes:

- Solicitors/Legal Advisors
- Auctioneers/Valuers
- Accountants
- Quantity Surveyors
- Estate Agents
- Other Specialist Advisors

In new appointments made after 1 October 2015, the office holder will provide details of expenses to be incurred, or likely to be incurred, when seeking fee approval. When reporting to the committee and creditors during the course of the insolvency appointment the actual expenses incurred will be compared with the original estimate provided.

**Disbursements**

In accordance with SIP 9 the basis of disbursement allocation in respect of disbursements incurred by the office holder in connection with the administration of the estate must be fully disclosed to creditors. Disbursements are categorised as either category 1 or category 2.

Category 1 expenses are directly referable to an invoice from a third party, which is either in the name of the estate or Streets SPW; in the case of the latter, the invoice makes reference to, and therefore can be directly attributed to, the estate. These disbursements are recoverable in full from the estate without the prior approval of creditors either by a direct payment from the estate or, where the firm has made payment on behalf of the estate, by a recharge of the amount invoiced by the third party. Examples of category 1 disbursements are statutory advertising, external meeting room hire, external storage, specific bond insurance and company search fees.

Category 2 expenses are incurred by the firm and recharged to the estate; they are not attributed to the estate by a third party invoice and/or they may include a profit element. These disbursements are recoverable in full from the estate, subject to the basis of the disbursement charge being approved by creditors in advance. Examples of category 2 disbursements are photocopying, internal room hire, internal storage and mileage.

It is proposed that the following category 2 disbursements are recovered: -

| | |
|---|---|
| Mileage | 45p per mile |
| Money Laundering Check Software | £15 per case per annum |
| Photocopying | 15p per sheet |
| Internal Room Hire | £100 per hour |
| Internal Storage | £10 per box per 6 months |

## Current Charge-out Rates for the firm

**Time charging policy**
Support staff do charge their time to each case.
Support staff include cashier, secretarial and administration support.
The minimum unit of time recorded is 6 minutes.

| **Staff** | **Charge out rates** £ |
|---|---|
| Insolvency Practitioner/Partners | **325** |
| Senior Manager/ Director | **275-300** |
| Assistant Manager/ Manager | **200-250** |
| Junior Administrator / Administrator / Senior Administrator | **100-175** |
| Cashier | **125** |
| Secretarial/Administration support staff | **75** |

| **Expenses Category 1** | **Basis** |
|---|---|
| Advertising | As per supplier invoice |
| Pension Agent | As per supplier invoice |
| Bonding | As per supplier invoice |
| Document Storage | As per supplier invoice |
| Software fee - Docusoft fee | As per supplier invoice |
| Internal Meeting Room | As per supplier invoice |
| Software fee - Insolv | As per supplier invoice |
| Postage | As per supplier invoice |
| **Total** | |

| **Expenses Category 2**<br>**[Suggestion Only - delete or add details as appropriate]** | **Basis** |
|---|---|
| **Virtual meeting** | Time-costs |
| Photocopying | 10p per sheet |
| Filing and indices | £6 per file |
| **Total** | |