

# LIQ03

## Notice of progress report in voluntary winding up



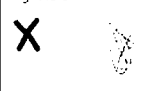

Companies House

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

<b>1</b>	<b>Company details</b>	
Company number	0 6 3 1 0 8 5 5	<b>→ Filling in this form</b> Please complete in typescript or in bold black capitals.
Company name in full	A & N Services (SW) Ltd	
<b>2</b>	<b>Liquidator's name</b>	
Full forename(s)	Lisa	
Surname	Thomas	
<b>3</b>	<b>Liquidator's address</b>	
Building name/number	1 Buckland House	
Street	12 William Prance Road	
Post town	Plymouth International Business Park	
County/Region	Plymouth	
Postcode	P L 6 5 W R	
Country		
<b>4</b>	<b>Liquidator's name ①</b>	
Full forename(s)	David Gerard	<b>① Other liquidator</b> Use this section to tell us about another liquidator.
Surname	Kirk	
<b>5</b>	<b>Liquidator's address ②</b>	
Building name/number	1 Buckland House	<b>② Other liquidator</b> Use this section to tell us about another liquidator.
Street	12 William Prance Road	
Post town	Plymouth International Business Park	
County/Region	Plymouth	
Postcode	P L 6 5 W R	
Country		

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<b>6</b>	<b>Period of progress report</b>							
From date	<sup>d</sup> 1	<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> 0
To date	<sup>d</sup> 1	<sup>d</sup> 1	<sup>m</sup> 0	<sup>m</sup> 3	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 1
<b>7</b>	<b>Progress report</b>							
<input type="checkbox"/> The progress report is attached								
<b>8</b>	<b>Sign and date</b>							
Liquidator's signature	<div>Signature:  </div>							
Signature date	<sup>d</sup> 1	<sup>d</sup> 9	<sup>m</sup> 0	<sup>m</sup> 3	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 1

LIQ03

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**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 **Neville & Co**

Address **1 Buckland House**

**12 William Prance Road**

Post town **Plymouth International Business Park**

County/Region **Plymouth**

Postcode **P L 6 5 W R**

Country

DX

Telephone **01752 786800**



**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)**

**A & N Services (SW) Ltd**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £	From 12/03/2020 To 11/03/2021 £	From 12/03/2014 To 11/03/2021 £
HIRE PURCHASE		
60,000.00 HP Asset (1)	NIL	NIL
(69,549.00) Finance Company(1)	NIL	NIL
10,000.00 HP Asset (2)	NIL	NIL
(7,300.00) Finance Company (2)	NIL	NIL
19,770.00 HP Asset (3)	NIL	NIL
(19,770.00) Finance Company (3)	NIL	NIL
51,000.00 HP Asset (4)	NIL	NIL
(56,053.00) Finance Company (4)	NIL	NIL
12,000.00 HP Asset (5)	NIL	NIL
(25,783.00) Finance Company (5)	NIL	NIL
	NIL	NIL
GENERAL SECURED GROUP		
5,000.00 Hire Purchase (6)	NIL	NIL
(6,760.00) Finance Company (6)	NIL	NIL
	NIL	NIL
ASSET REALISATIONS		
Bank Interest Gross	19.32	37.59
Bank Interest Net of Tax	1.62	1.62
197,500.00 Debtors/Retentions/WIP	NIL	2,673.61
560.00 Furniture & Equipment	NIL	1,517.67
Insurance claim	NIL	350.00
4,830.00 Plant & Machinery	NIL	3,558.34
Settlement from Directors	21,745.82	200,743.82
50,000.00 Stock	NIL	NIL
VAT Refund	17,887.20	17,887.20
	39,653.96	226,769.85
COST OF REALISATIONS		
Agents Fees	NIL	1,480.16
Balance of pre liquidation fee	NIL	3,000.00
Legal Fees (1)	89,288.00	90,653.00
	(89,288.00)	(95,133.16)
PREFERENTIAL CREDITORS		
(11,647.00) Employee Arrears/Hol Pay	NIL	NIL
Preferential Dividend	3,635.88	3,635.88
	(3,635.88)	(3,635.88)
UNSECURED CREDITORS		
(342,321.00) Trade & Expense Creditors	NIL	NIL
	NIL	NIL
DISTRIBUTIONS		
(2.00) Ordinary Shareholders	NIL	NIL
	NIL	NIL
<b>(128,525.00)</b>	<b>(53,269.92)</b>	<b>128,000.81</b>
REPRESENTED BY		
Bank Current a/c		110,113.61
Vat Control Account		664.03
Vat Payable		(1,549.91)
Vat Receivable		18,773.08
		<b>128,000.81</b>

## **ANNUAL PROGRESS REPORT**

### **A & N SERVICES (SW) LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION**

#### **Contents**

- Executive Summary
- Administration and Planning
- Enquiries and Investigations
- Realisation of Assets
- Trading
- Creditors
- Fees and Expenses
- Creditors' Rights
- Conclusion

#### **Appendices**

- Appendix I - Statutory Information
- Appendix II – Receipts and Payments account for the periods 12/03/2014 to 11/03/2021
- Appendix III - Detailed list of work undertaken in the period
- Appendix IV - Time cost information for periods 12/03/2020 to 11/03/2021 and cumulative to 11/03/2021
- Appendix V - Disbursements summaries for the periods 12/03/2020 to 11/03/2021 and cumulative to 11/03/2021
- Appendix VI - Scale Rates

## EXECUTIVE SUMMARY

A summary of key information in this report is detailed below.

### Assets

Asset	Estimated to realise per Statement of Affairs £	Realisations to date £	Anticipated future realisations £	Total anticipated realisations £
Charged Plant & Machinery	2,700	Nil	Nil	Nil
Uncharged Plant & Machinery	4,830	3,558	Nil	3,558
Fixtures & Fittings and Computer Equipment	560	1,518	Nil	1,518
Stock	50,000	Nil	Nil	Nil
Debtors/Retentions/WIP	197,500	2,674	Nil	2,674
Recovery from Directors	N/A	200,744	Nil	200,744

### Expenses

Expense	Amount fees expenses estimates £	Expense incurred to date £	Anticipated further expense to closure £	Total anticipated expense £
Balance of S98 Liquidation Set Up fee	N/A	3,000	Nil	3,000
Joint Liquidators' fees	N/A	Nil	90,000	90,000
Joint Liquidators Outlays	N/A	525	1,700	2,225
Solicitors' fees	N/A	90,653	Nil	90,653
Agents' fees	N/A	1,481	Nil	1,481

### Dividend prospects

Creditor class	Distribution / dividend paid to date	Anticipated distribution / dividend, based upon the above
Secured creditor	N/A	N/A
Preferential creditors	Nil	3,636
Unsecured creditors	Nil	Up to 5p/£

### Summary of key issues outstanding

- Adjudication of creditor claims
- Applying for a final VAT refund
- Payment of dividend

### Closure

Based on current information, it is anticipated that the liquidation will be concluded within the next 3-6 months.

## **ADMINISTRATION AND PLANNING**

### **Statutory information**

Statutory information may be found at Appendix I.

The Liquidators are required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit in enhancing realisations for the insolvent estate, they assist in the efficient and compliant progressing of the administration of the case, which ensures that work is carried out to high professional standards. A detailed list of these tasks may be found in Appendix IV.

### **Other administration tasks**

During the Review Period, no material tasks in this category were carried out. All the administrative time incurred related to the general administration of the case.

## **REALISATION OF ASSETS**

### **County Court Judgement against Directors**

We received a final payment of c£21,746 from the Directors, as previously reported.

### **Bank Interest**

We have received bank interest of £20.94 in the period.

### **VAT Refund**

We have received a VAT refund of £17,887 from HM Revenue & Customs.

## **CREDITORS**

### **Reporting**

The Joint Liquidators have met their statutory and regulatory duties to report to creditors, as listed below. In consideration of the need for transparency and engagement with creditors, care has been taken to ensure that reports and other communications with creditors have provided useful details of the strategies pursued and the outcomes anticipated.

During the Review Period, the following key documents have been issued:

- This progress report

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, the Joint Liquidators have had to carry out key tasks which are detailed in the list at Appendix IV. The following sections explain the anticipated outcomes to creditors and any distributions paid.

### **Secured creditors**

The Company has not granted any charges over its assets.

## **Preferential creditors**

As previously advised we received a preferential claim of c£3,636 in relation to employee claims settled by the Redundancy Payments Office.

A preferential dividend of £3,636, being 100p/£ was paid to the preferential creditor on 25.06.2020.

## **Unsecured creditors**

By way of a reminder, trade and expense creditors were estimated in the SOA to total £527,536. Included in this figure was:

1. An estimated debt of £111,777 due to HM Revenue & Customs in respect of (PAYE and CIS)
2. Directors loans owed to Mr A Powell for £15,000 and Mrs A Powell for £5,000
3. The estimated shortfall to hire purchase ("HP") and lease companies of £30,145.
4. An estimated debt of £22,030 relating to redundancy and lieu of notice pay due to employees

We previously reported that we had received claims totalling £602,038. Since our last report we spent some time adjudicating claims from Hire Purchase creditors as we suspected their claims had not been amended to reflect the subsequent sales and settlements of their debts. In addition, Lloyds Bank withdrew its claim of £58,000 as it had been paid from the Directors under the terms of a personal guarantee.

As a result of this exercise, I am pleased to report that submitted claims have reduced by over £200,000 from £602,038 to £396,990.

Please be advised that proofs of debt are still being received and therefore the total value of unsecured claims is not known at present.

We asked creditors who had yet to submit their claims to us by the deadline set of 19<sup>th</sup> March 2021 after which they will be excluded from the dividend.

## **Prescribed Part**

Where a floating charge is created after 15 September 2003 a prescribed part of the company's net property shall be made available to unsecured creditors.

The Company has not granted a floating charge to any creditor after 15 September 2003 and consequently there will be no prescribed part in this Liquidation.

## **Dividend prospects**

It is anticipated that a small distribution of up to 5p/£ will be made to unsecured creditors within 3-6 months.

## **FEES AND EXPENSES**

### **Pre-Appointment Costs**

By way of a reminder the costs for calling the necessary meetings and placing the company into liquidation were set at a fixed rate of £4,000 plus VAT.

At the time the company was placed into liquidation we had been paid £1,000 plus VAT on account of these costs and the balance of £3,000 plus VAT was outstanding. At the S.98 meeting held on 12<sup>th</sup>



March 2015 it was agreed by creditors that the shortfall of £3,000 plus VAT could be drawn from post liquidation realisations and this was subsequently drawn.

### **The Joint Liquidators' fees**

It is the firm's practice to ensure that work is conducted by the appropriate staff member at the appropriate level of experience. Junior members of staff deal with the day to day administration on cases and a manager and (director/partner) then oversees the work undertaken. Where the issues are complex and litigious, the work will be closely supervised or undertaken by a (senior) manager or (director/partner).

By way of a reminder at the S.98 meeting held on 12<sup>th</sup> March 2014 it was agreed that the Liquidators' remuneration be charged on a time spent basis and may be drawn on account together with all categories of expenses.

We previously reported that our cumulative costs for the 6 years to 11<sup>th</sup> March 2020 were £75,389 plus VAT.

The time costs for the year 12<sup>th</sup> March 2020 to 11<sup>th</sup> March 2021 total £10,544.50 plus VAT, representing c49 hours at an average hourly rate of c£214. Our cumulative costs for the 7 years to 11<sup>th</sup> March 2021 therefore total £85,955.50 plus VAT. These time costs are detailed at Appendix IV.

No costs have been drawn to date.

### **Disbursements**

No category 1 disbursements have been incurred for in the period 12<sup>th</sup> March 2020 to 11<sup>th</sup> March 2021.

The category 2 disbursements paid for in the period 12<sup>th</sup> March 2020 to 11<sup>th</sup> March 2021 total £50.91 plus VAT and are detailed at Appendix V. The basis of calculation of this category of disbursement was disclosed to creditors prior to their approval, which was given on 12<sup>th</sup> March 2014 and are also detailed at Appendix VI.

The disbursements that have been incurred to date total £525.55 per appendix V.

Information about this insolvency process may be found on the R3 website at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors' Guide to Fees' together with the firm's charge-out rate and disbursement policy may be found at <https://www.nevilleco.co.uk/useful-documents/A> hard copy of both the Creditors' Guide and the firm's charge-out rate and disbursement policy may be obtained on request free of charge.

### **Other professional costs**

#### **Solicitors**

As previously reported Curtis Whiteford Crocker Solicitors assisted us with the claims against Directors which resulted in the recovery of £221,746 from the Directors.

We previously reported that they were working on a contingent basis and that as a result are charging 100% success fee on all fees incurred.

We previously reported that their outstanding costs to 19<sup>th</sup> February 2020 were £87,436 plus VAT to include the uplift and a disbursement of £6 for land registry charges and Counsel's costs of £2,000 plus VAT.

Since 20<sup>th</sup> February 2020 they incurred further costs of c£2,611 plus VAT. When adding the 100% uplift their further costs were £5,223 plus VAT.

Their total cumulative costs including the 100% uplift together with a disbursement of £6 for land registry charges and Counsel's costs of £2,000 plus VAT were therefore £90,653 plus VAT which have been paid in full.

## **CREDITORS' RIGHTS**

An unsecured creditor may, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question) request further details of Liquidators remuneration and expenses, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Liquidators' fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

## **CONCLUSION**

The administration of the case will be continuing to finalise the following outstanding matters that are preventing this case from being closed:

- Adjudication of creditor claims
- Applying for a final VAT refund
- Payment of dividend

If you require any further information, please contact this office.



Signed \_\_\_\_\_  
Lisa Thomas  
Joint Liquidator

19<sup>th</sup> March 2021

## **Appendix I**

### **Statutory Information**

Company Name	A & N Services (SW) Limited
Former Trading Name	N/A
Company Number	06310855
Registered Office	1 Buckland House 12 William Prance Road Plymouth International Business Park Plymouth PL6 5WR
Former Registered Office	30 Sisna Park Road Estover Plymouth PL6 7FH
Office holders	Lisa Thomas and David Kirk
Office holders' address	
Date of appointment	12.03.2014
Change in office holder:	None

**A & N Services (SW) Ltd**  
**(In Liquidation)**

**Summary of Receipts & Payments**

<b>RECEIPTS</b>	<b>Statement of Affairs (£)</b>	<b>From 12/03/2014 To 11/03/2020 (£)</b>	<b>From 12/03/2020 To 11/03/2021 (£)</b>	<b>Total (£)</b>
Plant & Machinery	4,830.00	3,558.34	0.00	3,558.34
Furniture & Equipment	560.00	1,517.67	0.00	1,517.67
Debtors/Retentions/WIP	197,500.00	2,673.61	0.00	2,673.61
VAT Refund		0.00	17,887.20	17,887.20
Bank Interest Gross		18.27	19.32	37.59
Bank Interest Net of Tax		0.00	1.62	1.62
Insurance claim		350.00	0.00	350.00
Settlement from Directors		178,998.00	21,745.82	200,743.82
		<b>187,115.89</b>	<b>39,653.96</b>	<b>226,769.85</b>
<b>PAYMENTS</b>				
Balance of pre liquidation fee		3,000.00	0.00	3,000.00
Agents Fees		1,480.16	0.00	1,480.16
Legal Fees (1)		1,365.00	89,288.00	90,653.00
Preferential Dividend		0.00	3,635.88	3,635.88
		<b>5,845.16</b>	<b>92,923.88</b>	<b>98,769.04</b>
<b>Net Receipts/(Payments)</b>		<b>181,270.73</b>	<b>(53,269.92)</b>	<b>128,000.81</b>
<b>MADE UP AS FOLLOWS</b>				
Vat Receivable		885.88	17,887.20	18,773.08
Bank Current a/c		181,270.73	(71,157.12)	110,113.61
Vat Payable		(1,549.91)	0.00	(1,549.91)
Vat Control Account		664.03	0.00	664.03
		<b>181,270.73</b>	<b>(53,269.92)</b>	<b>128,000.81</b>

### Appendix III

#### Detailed list of work undertaken for A & N Services (SW) Limited in Creditors' Voluntary Liquidation for the review period 13/03/2020 to 12/03/2021

Below is detailed information about the tasks undertaken by the Liquidators.

General Description	Includes
<b>Statutory and General Administration</b>	
Statutory/advertising	Filing of documents to meet statutory requirements including annual receipts and payments accounts Annual corporation tax returns
Document maintenance/file review/checklist	Filing of documents Periodic file reviews documenting strategy Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Bank account reconciliations Correspondence with bank regarding specific transfers Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments
<b>Reports</b>	Preparing annual progress report to creditors
<b>Creditors and Distributions</b>	
Creditor Communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via facsimile, email and post
Processing proofs of debt	Preparation of correspondence to potential creditors inviting submission of POD Receipt of POD Request further information from claimants regarding POD including the Redundancy Payments Office
Dividend procedures	Preparation of correspondence to preferential creditor advising of intention to declare distribution Preparation of distribution calculation Preparation of correspondence to creditors announcing declaration of distribution Preparation of cheques/BACS to pay distribution Preparation of correspondence to creditor enclosing payment of distribution

## Time Entry - SIP9 Time & Cost Summary + Cumulative

ANS001 - A & N Services (SW) Ltd  
All Post Appointment Project Codes  
From: 12/03/2020 To: 11/03/2021

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Senior Manager	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum (POST Only)	Total Time Costs Cum (POST Only)
Admin & Planning	2.20	0.00	1.10	6.40	3.10	12.80	2,683.50	209.65	144.60	25,310.50
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.00	15.50	6.60	13.40	35.50	7,588.50	213.76	90.00	17,062.50
Investigations	0.00	0.00	0.00	0.00	0.10	0.10	30.00	300.00	85.60	18,145.00
Realisation of Assets	0.00	0.00	0.00	0.00	0.80	0.80	242.50	303.13	100.10	25,415.50
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Hours / Costs</b>	<b>2.20</b>	<b>0.00</b>	<b>16.60</b>	<b>13.00</b>	<b>17.40</b>	<b>49.20</b>	<b>10,544.50</b>	<b>214.32</b>	<b>420.30</b>	<b>85,933.50</b>
<b>Total Fees Claimed</b>							0.00			
<b>Total Disbursements Claimed</b>							0.00			

## Time Entry - SIP9 Time & Cost Summary Category 2 Disbursements

ANS001 - A & N Services (SW) Ltd  
All Post Appointment Project Codes  
From: 12/03/2020 To: 11/03/2021

Other amounts paid or payable to the office holders firm or to party in which the office holder or his firm or any associate has an interest.

Transaction Date	Type and Purpose	Amount
24/03/2020	Postage 66 x 50 (2nd class post)	33.00
24/03/2020	Envelopes 66 x 10p envelopes	6.60
25/02/2021	Postage 13 x 77p postage	10.01
25/02/2021	Envelopes 13 x 10p envelopes	1.30
Total		50.91

**A&N Services (SW) Limited - In Liquidation**

**Neville & Co Disbursements 12.03.20 to 11.03.21**

<b>Cost £</b>	<b>Disbursement Type</b>	<b>Analysis Description</b>
6.6	Category 2	Envelopes
33	Category 2	Postage
1.3	Category 2	Envelopes
10.01	Category 2	Postage
<b>50.91</b>		