

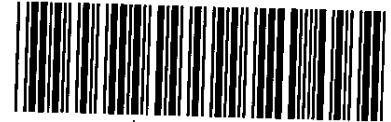
WU07

Notice of progress report in a winding-up by the court



Companies House

SATURDAY



A12 *A7LBX7W9* 22/12/2018 #96
COMPANIES HOUSE

1 Company details

Company number 0 6 7 1 2 6 3 5

Company name in full L & C SUPPORT LIMITED

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

2 Liquidator's name

Full forename(s) Mark

Surname Phillips

3 Liquidator's address

Building name/number Unit 1First Floor

Street Brook Business Centre

Post town Cowley Mill Road

County/Region Uxbridge

Postcode U B 8 2 F X

Country

4 Liquidator's name

Full forename(s) Julie

Surname Swan

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

5 Liquidator's address

Building name/number Unit 1First Floor

Street Brook Business Centre

Post town Cowley Mill Road

County/Region Uxbridge

Postcode U B 8 2 F X

Country

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

WU07

Notice of progress report in a winding-up by the court

6 Period of progress report

From date	^d 2	^d 6	^m 1	^m 1	^y 2	^y 0	^y 1	^y 7
To date	^d 2	^d 5	^m 1	^m 1	^y 2	^y 0	^y 1	^y 8

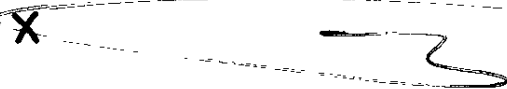
7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X 

X

Signature date

^d 1	^d 8	^m 1	^m 2	^y 2	^y 0	^y 1	^y 8
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WU07

Notice of progress report in a winding-up by the court



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	Manni Dhillon
Company name	PCR (London) LLP
Address	Unit 1 First Floor Brook Business Centre
Post town	Cowley Mill Road
County/Region	Uxbridge
Postcode	U B 8 2 F X
Country	
DX	
Telephone	020 8841 5252



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.



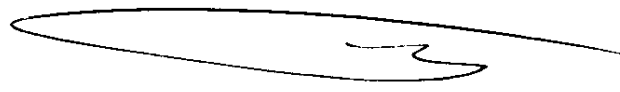
Further information

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

L & C SUPPORT LIMITED
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 26/11/2017 To 25/11/2018 £	From 26/11/2013 To 25/11/2018 £
ASSET REALISATIONS		
Bank Interest Gross	NIL	13.64
Bank Interest Net of Tax	NIL	34.24
	NIL	47.88
COST OF REALISATIONS		
DTI Cheque Fees	NIL	4.55
Sec of State Fees	NIL	2.00
Specific Bond	NIL	50.00
Office Holders Fees	NIL	5,100.00
Companies house searches	NIL	NIL
Agents/Valuers Fees (1)	NIL	150.00
Tax on Interest	NIL	10.96
Statutory Advertising	NIL	77.50
Bank Charges	88.00	440.00
	(88.00)	(5,835.01)
	(88.00)	(5,787.13)
REPRESENTED BY		
ISA NIB		(6,852.63)
Vat Control Account		1,065.50
		(5,787.13)



Mark Phillips
Joint Liquidator



**L & C Support Limited
In Compulsory Liquidation
High Court of Justice No. 618 of 2012**

**Joint Liquidators' Annual Progress Report to Members and
Creditors for the year ending 25 November 2018**

Issued on: 20 December 2018

L & C Support Limited – In Compulsory Liquidation
High Court of Justice No. 618 of 2012
Joint Liquidators' Progress Report to Members and Creditors

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 8. Liabilities
 - 8.1 Secured Creditors
 - 8.2 Preferential Creditors
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 - 8.4 Other Unsecured Creditors
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- I Receipts and Payments Account
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L & C Support Limited – In Compulsory Liquidation
High Court of Justice No. 618 of 2012
Joint Liquidators' Progress Report to Members and Creditors

1. Introduction

We, Mark Phillips and Julie Swan of PCR, Unit 1, First Floor, Brook Business Centre, Cowley Mill Road, Uxbridge, UB8 2FX were appointed Joint Liquidators of L & C Support Limited ("the Company") by the Secretary of State with effect from 26 November 2013. We are authorised to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales.

An Order for the winding up of the Company was made on 3 September 2012 upon the petition of HM Revenue & Customs presented on 28 May 2012. We now report pursuant to Section 104A of the Insolvency Act 1986 and provide our fifth annual progress report on the administration of this matter.

2. Statutory Information

Company Name:	L & C Support Limited
Registered Office:	Unit 1 First Floor Brook Business Centre Cowley Mill Road Uxbridge UB8 2FX
Former Registered Office:	Unit 7 Commercial House 19 Station Road Bognor Regis West Sussex PO21 1QD
Registered Number:	06712635
Nature of Business:	Activities of call centres
Company Directors:	Christopher Anthony Williams Liam Peter Greenfield
Shareholding:	2 Ordinary £1 share: Christopher Anthony Williams - 1 Ordinary share Liam Peter Greenfield - 1 Ordinary share

Liquidators' Names: Mark Phillips & Julie Swan

Liquidators' Address: PCR (London) LLP
Unit 1, First Floor
Brook Business Centre
Cowley Mill Road
Uxbridge
UB8 2FX

Liquidators' Date of Appointment: 26 November 2013

3. Receipts and Payments Account

A summary of our receipts and payments from 26 November 2017 to 25 November 2018 being the period under review in this report is attached at Appendix I and incorporate a cumulative account for the period 26 November 2013 to 25 November 2018, being the duration of the Liquidation.

Our receipts and payments account has been reconciled with the bank account operated by the Insolvency Service in this matter.

4. Asset Realisation

This progress report should be read in conjunction with our previous progress reports.

There have been no further asset realisations during the reporting period.

5. Progress of the Liquidation

As previously reported, following our initial investigations a number of potential civil recovery claims were identified.

We have been continuing our investigations into the business of the Company, the parties with whom it traded and its financial records. Our solicitors, Hillyer McKeown, continue to advise us and have been corresponding with a party against whom we consider that we have identified claims. We expect to progress matters substantively early in 2019.

We are unable to provide any further detailed information at this stage as to do so may prejudice our investigations. We will continue to keep creditors updated by way of further progress reports issued in the matter.

6. Joint Liquidators' Remuneration

At a meeting of Creditors held on the 13 February 2015 Creditors authorised that our remuneration be fixed by reference to the time properly given by us and our staff in attending to matters arising in the winding up, pursuant to Rule 4.127(2) of the Insolvency Rules 1986 which were applicable at that time.

During the period from 26 November 2017 to 25 November 2018, the charge-out value of time spent by the Joint Liquidators and our staff, in attending to matters arising in the liquidation, amounted to £8,162 representing 30.7 hours, giving an average charge-out rate of £265.86 per hour across all grades of staff.

During the cumulative period from 26 November 2013 to 25 November 2018, the charge-out value of the time spent by the Joint Liquidators and our staff, in attending to matters arising in the Liquidation, amounted to £28,627.50, representing 133.00 hours and giving an average charge-out rate of £215.24 per hour across all grades of staff.

To date, £5,100 (plus VAT) has been drawn on account of these costs, none of which was drawn during the reporting period.

A breakdown of the time costs between the grades of staff allocated to the administration and investigation of this matter, together with the appropriate charge out rate, is detailed at Appendix II.

We attach schedules of our firm's time costs incurred to date at Appendix II, together with a schedule of charge out rates and the fee and disbursement policy of the firm.

A description of the routine work undertaken in the Liquidation to date is as follows:

1. Administration and Planning
 - Preparing the documentation and dealing with the formalities of appointment.
 - Statutory notifications and advertising.
 - Preparing documentation required.
 - Dealing with all routine correspondence.
 - Maintaining physical case files and electronic case details on IPS.
 - Review and storage.
 - Case bordereau.
 - Case planning and administration.
 - Preparing reports to members and creditors.
 - Convening a meeting of creditors.
2. Cashiering
 - Maintaining and managing the liquidators' cashbook and bank account.
 - Ensuring statutory lodgements and tax lodgement obligations are met.
3. Creditors
 - Dealing with creditor correspondence and telephone conversations.
 - Preparing reports to creditors.
 - Maintaining creditor information on IPS.
 - Reviewing proofs of debt received from creditors.
4. Investigations
 - Review of books and records to identify any transactions or actions a liquidator may take against a third party in order to recover funds for the benefit of creditors.
 - Conducting investigations into financial affairs and banking transactions.
5. Realisation of Assets.
 - Liaising with the Company's bank regarding the closure of the account.
 - Liaising with the Company's accountants to recover funds held on client account.

A copy of Statement of Insolvency Practice No. 9 'A Creditors Guide to Liquidators' Fees' published by the Association of Business Recovery Professionals is available at the link <http://www.icaew.com/en/technical/insolvency/creditors-guides>.

A paper copy can be obtained on request from this office. An explanatory note which shows PCR's fee policy and charge out rates is attached.

7. Joint Liquidators' Expenses

With regard to disbursements, specific expenditure relating to the administration of the insolvent estate, and payable to an independent third party, are recoverable without creditor approval and are known as category 1 disbursements. Such expenditure is made if funds are available from the insolvent estate. If funds are not available, then payment is made from this firm's office account and reimbursed from the estate should funds become available.

To date, the following disbursements have been incurred:

Disbursements (excluding VAT)	Incurred (£)	Paid (£)	Outstanding (£)
Statutory Advertising	77.50	77.50	0.00
Specific Bond	58.00	50.00	8.00
Company Search	1.00	0.00	1.00
Recorded Delivery charge	2.37	0.00	2.37
Total	138.87	127.50	11.37

Expenditure incidental to the administration of the insolvent estate which by its nature includes an element of shared or allocated costs is recoverable with creditor approval. Payments in respect of the above are defined as category 2 disbursements. It is not a policy of this office to charge any category 2 disbursements.

7.1 Professional and Legal Fees

We have used the following agents or professional advisors in the reporting period:

Professional Advisor	Nature of Work	Fee Basis	Fee Incurred (£)	Fee Paid (£)	Balance (£)
Hillyer McKeown	Solicitors	Time costs	9,837.00	0.00	9,837.00
Total			9,837.00	0.00	9,837.00

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. We also considered that the basis on which they will charge their fees represented value for money. We have reviewed the charges they have made and am satisfied that they are reasonable in the circumstances of this case.

Hillyer McKeown have advised that future legal costs are difficult to estimate due to the nature of the potential claims in the matter. However legal costs are under constant review to ensure that they remain proportionate to the recoveries that are potentially due in the case and solicitors are instructed on the basis that recovery of their costs will be subject to a successful outcome in the Liquidation.

8. LIABILITIES

8.1 Secured Creditors

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

The legislation requires that if the Company has created a floating charge after 15 September 2003, a prescribed part of the Company's net property (i.e. the money that would otherwise be available to the charge holder) should be ring-fenced for distribution to unsecured creditors. In this case there were no creditors secured by a floating charge such that the prescribed part provisions do not apply.

8.2 Preferential Creditors

A preferential claim has been submitted by The Insolvency Service in the sum of £2,195.90 in respect of employee claims in the matter.

8.3 Crown Creditors

According to the Official Receiver's report submitted to creditors, HM Revenue & Customs, who are also the petitioning creditor, are owed the sum of £75,724.65. We can confirm that petitioning costs of £1,995 have been paid from the estate. A final claim has yet been submitted by HM Revenue and Customs in the liquidation.

8.4 Non-preferential unsecured Creditors

According to the Official Receiver's report, unsecured creditors claims totalled £108,570.28 which does not include the Crown debt as mentioned above. I can confirm that claims totalling £11,585.00 have been received to date.

9. Dividend Prospects

On the basis of the information available to us, it is unlikely that a dividend will be payable to any class of creditor, unless our enquiries lead to claims that result in additional realisations being made.

10. Investigation into the affairs of the Company

As reported in paragraph 5 above, we undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved. Our investigations are continuing.

11. Further Information

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.

PCR strives to provide a professional and efficient service, however we recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. If you should have cause to complain about the way that we are acting, you should, in the first instance, put details of your complaint in writing to our complaints officer Sam Talby of PCR, Unit 1 First Floor, Brook Business Centre, Cowley Mill Road, Uxbridge, UB8 2FX. This will formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior partner unconnected with the appointment.

Most disputes can be resolved amicably either through the provision of further information or following negotiations. However, in the event that you have exhausted our complaints procedure and you are not satisfied that your complaint has been resolved or dealt with appropriately, you may complain to the regulatory body that licences the insolvency practitioner concerned. Any such complaints should be addressed to The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA; and you can make a submission using an on-line form available at www.gov.uk/complain-about-insolvency-practitioner; or you can email ip.complaints@insolvency.gsi.gov.uk; or you may phone 0300 678 0015 - calls are charged at between 1p and 10.5p per minute from a land line, or for mobiles, between 12p and 41p per minute if you're calling from the UK.

12. Summary

In summary, the Joint Liquidators are continuing their investigations into the affairs of the Company and any potential civil recovery claims. A further update will be provided in the next annual report.

Should you have any queries regarding this report, or the Liquidation in general, please contact Alison Groves at alisongroves@pcrllp.co.uk



Mark Phillips
Joint Liquidator

APPENDIX I

RECEIPTS AND PAYMENTS ACCOUNT

For the period 26 November 2017 to 25 November 2018

And a cumulative account for the period 26 November 2013 to 25 November 2018

L & C SUPPORT LIMITED
(In Liquidation)

JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNT

	Statement of affairs £	From 26/11/2017 To 25/11/2018 £	From 26/11/2013 To 25/11/2018 £
RECEIPTS			
Cash at Bank		0.00	13,738.01
Bank Interest Gross		0.00	45.91
Bank Interest Net of Tax		0.00	34.24
Petitioners' Deposit		0.00	1,165.00
		<u>0.00</u>	<u>14,983.16</u>
PAYMENTS			
O.R. Disbursements		0.00	24.00
DTI Cheque Fees		0.00	7.93
Sec of State Fees		0.00	6,272.03
Petitioners Costs		0.00	1,995.00
Specific Bond		0.00	50.00
Office Holders Fees		0.00	5,100.00
Agents/Valuers Fees (1)		0.00	150.00
Tax on Interest		0.00	10.96
Statutory Advertising		0.00	77.50
Bank Charges		88.00	440.00
		<u>88.00</u>	<u>14,127.42</u>
Net Receipts/(Payments)		<u>(88.00)</u>	<u>855.74</u>
MADE UP AS FOLLOWS			
ISA NIB		(88.00)	(209.76)
VAT Receivable / (Payable)		0.00	1,065.50
		<u>(88.00)</u>	<u>855.74</u>

APPENDIX II

SCHEDULE OF JOINT LIQUIDATORS' TIME COSTS

For the period 26 November 2017 to 25 November 2018

And a cumulative account for the period 26 November 2013 to 25 November 2018

AND

SCHEDULE OF HOURLY RATES

Time Entry - SIP9 Time & Cost Summary

L&CSU00 - L & C SUPPORT LIMITED
 Project Code: POST
 From: 26/11/2017 To: 25/1/2018

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & planning	1.00	0.00	5.60	0.00	6.60	1,568.50	237.65
Case specific matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cashier/Tax Returns	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.00	0.40	0.00	0.40	76.00	190.00
Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Information & Communications Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigations	0.00	0.00	23.70	0.00	23.70	6,517.50	275.00
Litigation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Schemes	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
Statutory Duties	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
Total Hours	1.00	0.00	29.70	0.00	30.70	8,162.00	265.86
Total Fees Claimed						5,100.00	
Total Disbursements Claimed						127.50	

Time Entry - SIP9 Time & Cost Summary

L&CSU00 - L & C SUPPORT LIMITED
 Project Code: POST
 From: 26/11/2013 To: 25/11/2018

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & planning	1.80	0.90	14.00	14.10	30.80	5,714.50	185.54
Case specific matters	0.00	0.00	0.20	0.00	0.20	38.00	190.00
Cashier/Tax Returns	0.00	0.20	0.40	2.40	3.00	442.50	147.50
Creditors	0.00	0.00	0.40	0.20	0.60	101.00	168.33
Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Information & Communications Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigations	5.80	2.40	53.50	13.20	74.90	18,304.50	244.39
Litigation	0.00	1.50	1.50	1.00	4.00	972.50	243.13
Pension Schemes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisations of assets	0.00	0.30	0.30	0.00	0.60	147.00	245.00
Statutory Duties	0.00	1.00	0.00	17.90	18.90	2,907.50	153.84
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	7.60	6.30	70.30	48.80	133.00	28,627.50	215.24
Total Fees Claimed						5,100.00	
Total Disbursements Claimed						127.50	



REMUNERATION POLICY

Charge Out Rates Applicable to this Assignment

The table below sets out charge out rates by grade of staff. Charge out rates are reviewed periodically and where an assignment covers more than one period the rates for each period relevant to that assignment are provided below.

	<i>01.01.2013 Onwards</i>	<i>01.04.2015 Onwards</i>	<i>01.05.2016 Onwards</i>
Grade of Staff	£ Per Hour	£ Per Hour	£ Per Hour
Partners / Office Holders	400 – 425	425-450	425 – 475
Director	325	350	400
Manager	275	275 – 350	275 – 400
Administrator	125 – 200	150 – 200	150 – 275
Cashier & Support	100 – 125	100 – 150	100 – 150
Average	258	278	305

Time is charged in 6 minute units and recorded using an electronic time recording system.

Work is undertaken by the grade of staff most appropriate to the assignment or the task being dealt with.

Office Holder's fees may generally only be recovered with creditor approval. Creditors Guides to the calculation of Office Holder's fees, as provided by Statement of Insolvency Practice 9 (SIP9) published by R3, The Association of Business Recovery Professionals, are available at the link <http://www.icaew.com/en/technical/insolvency/creditors-guides> and paper copies are available on request.

DISBURSEMENTS POLICY

Category 1 Disbursements

Items of specific expenditure relating to the administration of the insolvent estate and payable to an independent third party (i.e. direct costs) are defined as "Category 1 disbursements". These are recoverable without creditor approval. Such items would include legal fees, agents' charges, bank charges and insurances. Such expenditure is made directly from the insolvent estate where funds are available. If funds are not available, then payment is made from this firm's office account and reimbursed from the estate when funds are available. All Category 1 disbursements are charged at the actual cost incurred, with no mark up or handling charge applied.

Category 2 Disbursements

Expenditure incidental to the administration of the insolvent estate which by its nature includes an element of shared or allocated costs is recoverable only with creditor approval. Payments in respect of these costs are defined as Category 2 disbursements. This office has a policy of not charging for any Category 2 disbursements and no other charges are made for any items bearing an element of shared or allocated cost.