

WU07

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



Companies House

THURSDAY



A906W468

A16

05/03/2020

#282

COMPANIES HOUSE

| | | |
|----------------------|---------------------------------|---|
| 1 | Company details | |
| Company number | 0 7 4 8 9 3 7 5 | → Filling in this form Please complete in typescript or in bold black capitals. |
| Company name in full | Gary Cottam Accountants Limited | |
| 2 | Liquidator's name | |
| Full forename(s) | Kevin | |
| Surname | Goldfarb | |
| 3 | Liquidator's address | |
| Building name/number | Griffins | |
| Street | Tavistock House South | |
| Post town | Tavistock Square | |
| County/Region | London | |
| Postcode | W C 1 H 9 L G | |
| Country | | |
| 4 | Liquidator's name ① | |
| Full forename(s) | | ① Other liquidator Use this section to tell us about another liquidator. |
| Surname | | |
| 5 | Liquidator's address ② | |
| Building name/number | | ② Other liquidator Use this section to tell us about another liquidator. |
| Street | | |
| Post town | | |
| County/Region | | |
| Postcode | | |
| Country | | |

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

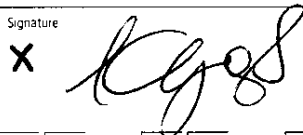
6 Period of progress report

| | | | | | | | | | |
|-----------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|
| From date | ^d 0 | ^d 4 | ^m 0 | ^m 1 | ^y 2 | ^y 0 | ^y 1 | ^y 9 | |
| To date | ^d 0 | ^d 3 | ^m 0 | ^m 1 | ^y 2 | ^y 0 | ^y 2 | ^y 0 | |

7 Progress report

| | |
|---|--|
| <input checked="" type="checkbox"/> The progress report is attached | |
|---|--|

8 Sign and date

| | | | | | | | | | |
|------------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|
| Liquidator's signature | Signature | | | | | | | | |
| |  | | | | | | | | |
| Signature date | ^d 2 | ^d 7 | ^m 0 | ^m 2 | ^y 2 | ^y 0 | ^y 2 | ^y 0 | |

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 **Ravinder Kaur**

Company name **Griffins**

Address
Tavistock House South
Tavistock Square

Post town
London

County/Region

Postcode **W C 1 H 9 L G**

Country

DX

Telephone
020 7554 9600



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

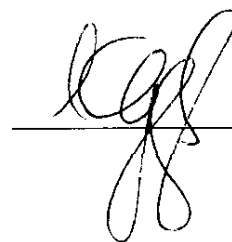
This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

Gary Cottam Accountants Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

| Statement of Affairs £ | | From 04/01/2019 To 03/01/2020 £ | From 04/01/2016 To 03/01/2020 £ |
|------------------------------|--------------------------------|---------------------------------------|---------------------------------------|
| | ASSET REALISATIONS | | |
| | Bank Interest Net of Tax | 0.11 | 70.86 |
| 9,651.00 | Book debts | NIL | 528.00 |
| 20,000.00 | Cash at Bank | NIL | 19,982.63 |
| | Miscellaneous income | NIL | 75.00 |
| | | 0.11 | 20,656.49 |
| | COST OF REALISATIONS | | |
| | Bank Charges | 88.00 | 374.00 |
| | Delivery of Books and Records | NIL | 48.20 |
| | Liquidators Fees | NIL | 11,339.80 |
| | O.R. Remuneration | NIL | 2,400.00 |
| | Petitioners Costs | NIL | 2,170.00 |
| | Petitioners Deposit | NIL | (1,250.00) |
| | Secretary of State Cheque Fees | NIL | 2.30 |
| | Secretary of State Fees | 0.02 | 5,417.14 |
| | Specific Bond | NIL | 90.00 |
| | Statutory Advertising | NIL | 144.00 |
| | | (88.02) | (20,735.44) |
| | UNSECURED CREDITORS | | |
| (117,275.28) | HM Revenue & Customs | NIL | NIL |
| | | NIL | NIL |
| | DISTRIBUTIONS | | |
| (100.00) | Ordinary Shareholders | NIL | NIL |
| | | NIL | NIL |
| (87,724.28) | | (87.91) | (78.95) |
| | REPRESENTED BY | | |
| | ISA NIB | | (78.95) |
| | | | (78.95) |

Note:

The Petitioners Deposit is a negative sum as it represents a deposit paid in to the estate rather than an expense incurred.



Kevin Goldfarb
Liquidator

**Gary Cottam Accountants Limited
In Compulsory Liquidation**

**In the County Court at Preston
No. 178 of 2015**

**Liquidator's Annual Progress Report to Members and Creditors
for the year ending 3 January 2020**



Contents

1. Introduction
2. Receipts and Payments Accounts
3. Realisation of Assets
4. Investigations
5. Statutory and Professional Compliance
6. Creditors' Communication, Claims and Distributions
7. Liquidator's Remuneration
8. Liquidator's Expenses and Disbursements
9. Quality of Service, Data Privacy and Code of Ethics
10. Creditors' Rights
11. Next Report

Appendices

- A. Statutory Information
- B. Receipts and payments account for the period 4 January 2019 to 3 January 2020, together with an account for the entire period of the appointment
- C. Griffins' time analysis for the period 4 January 2019 to 3 January 2020, and for the entire period of the appointment
- D. Statutory and Creditor Compliance Tasks
- E. Creditors' Rights - Rules 18.9 and 18.34 of the Insolvency (England and Wales) Rules 2016 ("IR 2016")



1 Introduction

In accordance with Rules 18.3 and 18.8 of the IR 2016, I now provide creditors with an annual progress report for the period 4 January 2019 to 3 January 2020 which should be read in conjunction with my previous reports. Additional information in respect of the company and office holders is attached at Appendix A.

2 Receipts and Payments Accounts

An account of my receipts and payments for the period 4 January 2019 to 3 January 2020 is at Appendix B, together with an account for the entire period of the appointment and a comparison with the Official Receiver's Report.

The receipts and payments account reflects actual payments made to date rather than accrued unpaid expenses (see Section 8 for total expenses incurred to date).

Storage costs (£3.82) and Land Registry searches (£3) have been paid by Griffins and are not shown in the receipts and payments account at Appendix B.

3 Realisation of Assets

Bank Interest Net of Tax

Interest in respect of funds held in the Insolvency Service account of £0.11 has been received during this reporting period.

4 Investigations

As previously reported, I undertook an initial investigation of the company's affairs. Given the costs associated with further more detailed investigations and the likelihood of any further realisations, my investigations into the affairs of the company and the conduct of the director have concluded. No further time is to be incurred in this regard and steps will be taken to close the case.

5 Statutory and Professional Compliance

I am required to meet a considerable number of statutory and regulatory obligations. This work does not provide a direct financial benefit to creditors but is a necessary requirement of the liquidation process.

Whilst these tasks do not have a direct benefit in enhancing realisations for the insolvent estate, they assist in the efficient and compliant progression of the liquidation. This ensures that my staff and I carry out our work to high professional standards.

In order that creditors can have an informed understanding of these matters, they are listed at Appendix D.



6 Creditors' Communication, Claims and Distributions

I am required, as Liquidator, to undertake certain tasks in relation to creditors' claims. This work does not provide a direct financial benefit to the liquidation estate but is essential to the administration of the case.

In order that creditors can have an informed understanding of these matters, they are also listed at Appendix D.

The current position as regards creditors' claims is detailed below.

Secured Creditors

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

Preferential Creditors

No preferential claims have been received in the liquidation and none are expected.

Unsecured Creditors

The Official Receiver's initial report showed unsecured creditors with a total value of £117,275.28.

I have received two claims totalling £124,165.42 but I have not adjudicated on any of these claims yet. I am not aware of further creditors who have not yet submitted their claims.

Distributions

There will be insufficient funds to pay a dividend to unsecured creditors.

7 Liquidator's Remuneration

The time my staff and I have recorded as incurred for the period 4 January 2019 to 3 January 2020 totals £2,534.56.

The time my staff and I have recorded as incurred for the entire period of my appointment totals £28,669.51.

The time incurred is recorded in my time analysis report, attached at Appendix C, under the following classifications:

- Creditors
- Investigations
- Realisations of Assets
- Statutory & Compliance

The report also provides details of the activity costs incurred by staff grade to date.



It is Griffins' policy to use the most junior grade of staff compatible with the efficient conduct of a matter, in order to ensure that costs are kept to a minimum.

At the meeting of creditors held on 13 January 2017, it was approved that the Joint Liquidators be remunerated on the basis of the time properly spent by the Joint Liquidators and their staff, limited to a time cost estimate of £32,218.53, plus VAT. Fees to be drawn as and when funds permit. To date, I have drawn the sum of £11,339.80 in respect of my fees for acting as Liquidator.

Further information regarding remuneration can be found in "A Creditors' Guide to Liquidators' Fees", which is available for download at <http://www.griffins.net/technical/>. A hard copy can be provided upon request at no cost.

A hard copy of Griffins' chargeout rates and disbursements' policy may be obtained on request at no cost.

In addition, creditors can find more information on the insolvency process at <http://www.creditorinsolvencyguide.co.uk/>.

8 Liquidator's Expenses and Disbursements

'Expenses' are amounts properly payable by the office holder from the estate. These may include, but are not limited to, legal and agents' fees.

'Disbursements' are expenses met by the office holder and reimbursed to the office holder in connection with an insolvency appointment and will fall into two categories, category 1 and category 2.

In accordance with Griffins' current policy, no category 2 disbursements have been drawn since my appointment.

The table below details the expenses and category 1 disbursements to date and these total £88.02.

| Payee Name | Nature of Expense Incurred | Amount Incurred this period £ | Amount paid during this period £ | Amount Outstanding £ |
|------------------------|----------------------------|----------------------------------|-------------------------------------|-------------------------|
| The Insolvency Service | Bank Charges | 88.00 | 88.00 | 0.00 |
| The Insolvency Service | Secretary of State Fees | 0.02 | 0.02 | 0.00 |
| | TOTAL | 88.02 | 88.02 | 0.00 |

9 Quality of Service, Data Privacy and Code of Ethics

My staff and I endeavour to provide the best possible standards at all times.



Griffins' Privacy Policy explains the measures I take to protect your data and the legal basis for doing so. Please review this Privacy Policy on Griffins' website: <http://www.griffins.net/data-privacy-notice/>.

I am bound by Code of Ethics for Insolvency Practitioners when carrying out all professional work relating to insolvency appointments. Please refer to the Institute of Chartered Accountants in England and Wales' website for further details: <https://www.icaew.com/-/media/corporate/files/members/regulations-standards-and-guidance/ethics/code-of-ethics-part-d-insolvency-practitioners-1-jan-2011.ashx>.

If you would like to make any comments, suggestions, raise a query or make a complaint about the service you have received, please contact my team manager, Colin Everett in the first instance at colin.everett@griffins.net, who will provide a response within 28 days.

10 Creditors' Rights

Creditors are advised that Rule 18.9 of the IR 2016 provides the right to make a request to the Liquidator for further information about remuneration or expenses which have been itemised in this report. Further, Rule 18.34 of the IR 2016 provides creditors with a right to challenge the Liquidator's remuneration and expenses.

Copies of these Rules are attached at Appendix E, for your information.

11 Next Report

I will now take steps to conclude the liquidation and my final account will be sent to creditors in due course.


Kevin Goldfarb
Liquidator

Date: 27/2/2020



**Gary Cottam Accountants Limited
In Compulsory Liquidation**

Statutory Information



Company information

Company name: Gary Cottam Accountants Limited
Trading name: As above
Company registration number: 07489375
Nature of business: Accounting and auditing activities
Registered office: Griffins, Tavistock House South, Tavistock Square, London WC1H 9LG
Previous registered office: Unit 5 Albert Edward House, The Pavillions, Ashton on Ribble, Preston, Lancashire, PR2 2YB
Trading address: Unit 5 Albert Edward House, The Pavillions, Ashton on Ribble, Preston, Lancashire, PR2 2YB
Court name: County Court at Preston
Court reference: No. 178 of 2015
Petitioning creditor: HM Revenue and Customs
Winding-up order date: 14 September 2015

Liquidator's details

Name: Kevin Goldfarb
IP number: 8858
Name of firm: Griffins
Firm's address: Tavistock House South, Tavistock Square, London WC1H 9LG
Date of Appointment: 4 January 2016

Former Joint Liquidator's details

Name: Adam Harris
IP number: 15454
Name of firm: Griffins
Firm's address: Tavistock House South, Tavistock Square, London WC1H 9LG
Date of Appointment: 4 January 2016
Date ceased to act: 2 January 2018



**Gary Cottam Accountants Limited
In Compulsory Liquidation**


Receipts and payments account for the period 4 January 2019 to 3 January 2020,
together with an account for the entire period of the appointment



Gary Cottam Accountants Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

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| | ISA NIB | | (78.95) |
| | | | (78.95) |

Note:
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Kevin Goldfarb
Liquidator

**Gary Cottam Accountants Limited
In Compulsory Liquidation**

Griffins' time analysis for the period 4 January 2019 to 3 January 2020, and for the entire period of the appointment



Time Entry - Detailed SIP9 Time & Cost Summary

GARYC01 - Gary Cottam Accountants Limited
From: 04/01/2019 To: 03/01/2020
Project Code: POST

| Classification of Work Function | Partner | Manager | Other Senior Professionals | Assistants & Support Staff | Administrators | Total Hours | Time Cost (£) | Average Hourly Rate (£) |
|---------------------------------|---------|---------|----------------------------|----------------------------|----------------|-------------|---------------|-------------------------|
| CLOSING - Closing an Insolvency | 0.00 | 0.08 | 0.00 | 0.00 | 1.17 | 1.25 | 372.92 | 298.34 |
| STATUTORY : Statutory Duties | 0.00 | 1.50 | 0.83 | 0.50 | 6.25 | 8.42 | 2,161.64 | 256.83 |
| Statutory & Compliance | 0.00 | 1.58 | 0.83 | 0.50 | 7.42 | 9.67 | 2,534.56 | 262.20 |
| Total Hours | 0.00 | 1.58 | 0.83 | 0.50 | 7.42 | 9.67 | 2,534.56 | 262.20 |
| Total Fees Claimed | | | | | | | 11,339.80 | |



Time Entry - Detailed SIP9 Time & Cost Summary

GARYC01 - Gary Cottam Accountants Limited
 From: 04/01/2016 To: 03/01/2020
 Project Code: POST

| Classification of Work Function | Partner | Manager | Other Senior Professionals | Assistants & Support Staff | Administrators | Total Hours | Time Cost (£) | Average Hourly Rate (£) |
|-----------------------------------|-------------|--------------|----------------------------|----------------------------|----------------|---------------|------------------|-------------------------|
| CREDITOR : Creditor Related Work | 0.17 | 0.17 | 0.00 | 0.08 | 6.92 | 7.08 | 1,809.59 | 255.47 |
| Creditors | 0.17 | 0.17 | 0.00 | 0.08 | 6.92 | 7.08 | 1,809.59 | 255.47 |
| INV-INIT : Initial Investigations | 0.00 | 2.33 | 0.00 | 0.00 | 12.63 | 15.00 | 4,368.32 | 291.22 |
| Investigations | 0.00 | 2.33 | 0.00 | 0.00 | 12.63 | 15.00 | 4,368.32 | 291.22 |
| ASS-BOOK : Book Debts | 0.00 | 0.00 | 0.17 | 0.00 | 5.00 | 4.25 | 1,221.66 | 287.45 |
| Realisations of Assets | 0.00 | 0.00 | 0.17 | 0.00 | 5.00 | 4.25 | 1,221.66 | 287.45 |
| CLOSING : Closing an Insolvency | 0.00 | 0.67 | 0.08 | 0.00 | 3.00 | 3.75 | 1,109.58 | 295.89 |
| STATUTORY : Statutory Duties | 1.67 | 9.67 | 4.92 | 5.92 | 85.92 | 76.25 | 20,160.36 | 264.40 |
| Statutory & Compliance | 1.67 | 10.33 | 5.00 | 5.92 | 88.92 | 80.00 | 21,269.94 | 266.87 |
| Total Hours | 1.83 | 12.83 | 5.17 | 6.00 | 113.67 | 106.33 | 28,669.51 | 269.62 |
| Total Fees Claimed | | | | | | | 11,339.80 | |



**Gary Cottam Accountants Limited
In Compulsory Liquidation**

Statutory and Creditor Compliance Tasks



Post-Appointment Statutory and Professional Compliance

I am required, as Liquidator, to undertake the following tasks:

- On appointment, set the case up on Griffins' insolvency database and maintain and separately record all financial records on the case, including the recording of creditors and employees;
- Notify creditors of my appointment and advertise the appointment in the London Gazette;
- Return to the Official Receiver a signed undertaking to pay out of the first realisations of assets, both the balance currently appearing in their account and those monies, including fees, guarantees and advances paid by the Official Receiver, becoming due in future and payable under Insolvency Act 1986 and the IR 2016;
- Obtain a Specific Penalty bond for a sum equal to the company's assets subject to the statutory provisions. This bond covers any losses to the estate for any possible fraud or dishonesty of the Liquidator whether acting alone or in collusion with one or more persons and/or the fraud and dishonesty of any person committed with the connivance of the Liquidator;
- Convene and hold a meeting of creditors to provide creditors with the opportunity to establish a Liquidation Committee;
- Undertake a one month case review to ensure that all initial statutory matters have been completed, asset realisation and initial investigations commenced;
- Obtain the company's books and records;
- Establish whether the company has an occupational pension scheme.

Annual Statutory and Professional Compliance

In addition to the tasks identified above, each year I am required to undertake the following statutory tasks:

- Prepare and issue an Annual Report to creditors;
- Undertake bi-annual case reviews to ensure that the case is being progressed efficiently and in a timely manner; statutory duties have been undertaken; consider any ethical, money laundering and Bribery Act 2010 issues pertaining to the case and ensure that any identified matters are addressed;
- Submit VAT returns to HM Revenue and Customs, to ensure that any VAT refunds or payments are received or paid;
- Submit annual Tax returns to HM Revenue and Customs;

- Maintain the case cash book, by undertaking quarterly ISA bank reconciliations and ensure that funds received are paid into the ISA account within 14 days of receipt or forthwith if £5,000 or more is received.

Closing Statutory and Professional Compliance

After concluding all case related matters, I am required to:

- Prepare and submit a letter to HM Revenue and Customs requesting clearance to close the case;
- Reconcile the cash book ready for closure;
- Prepare and issue the Final Account to creditors;
- Send the final receipts and payments account to the Court, the Official Receiver and the Insolvency Service and confirmation that I have received my release;
- If the creditors have so resolved, obtain my release from the Secretary of State;
- Obtain authorisation from the Official Receiver to destroy the books, papers and other records of the company;
- Retain and store the liquidation records for a minimum of 6 years after the vacation of office.

Tasks in relation to creditors' claims

- Ensure that all creditors' claims are listed with the correct addresses and references and that the amount claimed correlates to the Official Receiver's Report;
- Enter proof of debt forms/claims as and when they are received;
- Deal with enquires from creditors.

**Gary Cottam Accountants Limited
In Compulsory Liquidation**

Creditors' Rights - Rules 18.9 and 18.34 of the Insolvency (England and Wales) Rules 2016

Rule 18.9

Creditors' and members' requests for further information in administration, winding up and bankruptcy

(1) The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14—

- (a) a secured creditor;
- (b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);
- (c) members of the company in a members' voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
- (d) any unsecured creditor with the permission of the court; or
- (e) any member of the company in a members' voluntary winding up with the permission of the court.

(2) A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one member or creditor.

(3) The office-holder must, within 14 days of receipt of such a request respond to the person or persons who requested the information by—

- (a) providing all of the information requested;
- (b) providing some of the information requested; or
- (c) declining to provide the information requested.

(4) The office-holder may respond by providing only some of the information requested or decline to provide the information if—

- (a) the time or cost of preparation of the information would be excessive; or
- (b) disclosure of the information would be prejudicial to the conduct of the proceedings;
- (c) disclosure of the information might reasonably be expected to lead to violence against any person; or
- (d) the office-holder is subject to an obligation of confidentiality in relation to the information.

(5) An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.

(6) A creditor, and a member of the company in a members' voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of—

(a) the office-holder giving reasons for not providing all of the information requested; or

(b) the expiry of the 14 days within which an office-holder must respond to a request.

(7) The court may make such order as it thinks just on an application under paragraph (6).

Rule 18.34

Remuneration and expenses: application to court by a creditor or member on grounds that remuneration or expenses are excessive

(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that—

(a) the remuneration charged by the office-holder is in all the circumstances excessive;

(b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or

(c) the expenses incurred by the office-holder are in all the circumstances excessive.

(2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable—

(a) a secured creditor,

(b) an unsecured creditor with either—

(i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or

(ii) the permission of the court, or

(c) in a members' voluntary winding up—

(i) 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 of the company, or

(ii) a member of the company with the permission of the court.

(3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ("the relevant report").