

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

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

### 1 Company details

Company number 0 8 1 3 0 2 9 4

Company name in full Lewis (NW) Limited

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

### 2 Liquidator's name

Full forename(s) John

Surname Fisher

### 3 Liquidator's address

Building name/number 2nd Floor

Street 14 Castle Street

Post town Liverpool

County/Region

Postcode L 2 0 N E

Country

### 4 Liquidator's name ①

Full forename(s)

Surname

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

### 5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

Postcode

Country

② 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	<sup>d</sup> 0	<sup>d</sup> 5	<sup>m</sup> 0	<sup>m</sup> 8	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 0	
To date	<sup>d</sup> 0	<sup>d</sup> 4	<sup>m</sup> 0	<sup>m</sup> 8	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 1	

### 7 Progress report

<input checked="" type="checkbox"/> The progress report is attached	
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### 8 Sign and date

Liquidator's signature	<div>Signature</div> <div>  </div>	
Signature date	<sup>d</sup> 1 <sup>d</sup> 6 <sup>m</sup> 0 <sup>m</sup> 8 <sup>y</sup> 2 <sup>y</sup> 0 <sup>y</sup> 2 <sup>y</sup> 1	

# 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 Robert Evans

Company name Parkin S Booth Ltd

Address 2nd Floor

14 Castle Street

Post town Liverpool

County/Region

Postcode L 2 0 N E

Country

DX

Telephone 0151 236 4331



### 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)

**Lewis (NW) Limited**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Declaration of Solvency £		From 05/08/2020 To 04/08/2021 £	From 05/08/2019 To 04/08/2021 £
	<b>ASSET REALISATIONS</b>		
	Bank Interest Gross	0.55	871.91
5,275,012.30	Cash at Bank	NIL	5,739,761.49
	Corporation Tax Refunds	19,143.91	19,143.91
1,000,000.00	Inter-company loan	NIL	1,000,000.00
		<u>19,144.46</u>	<u>6,759,777.31</u>
	<b>COST OF REALISATIONS</b>		
	Accountancy Costs	NIL	4,235.00
	Corporation tax	165.49	165.49
	Liquidators Remuneration	NIL	4,000.00
	Office Holders Expenses	NIL	10.00
	Specific Bond	NIL	1,520.00
	Statutory Advertising	NIL	358.78
		<u>(165.49)</u>	<u>(10,289.27)</u>
	<b>UNSECURED CREDITORS</b>		
	Director's Loan Account	NIL	404,244.49
(500,000.00)	H M Revenue & Customs - CT	NIL	601,211.80
	H M Revenue & Customs - VAT	NIL	7,323.00
	Trade & Expense Creditors	NIL	3,198.00
		<u>NIL</u>	<u>(1,015,977.29)</u>
	<b>DISTRIBUTIONS</b>		
(200.00)	Ordinary Shareholders	15,000.00	5,728,500.00
		<u>(15,000.00)</u>	<u>(5,728,500.00)</u>
<u>5,774,812.30</u>		<u>3,978.97</u>	<u>5,010.75</u>
	<b>REPRESENTED BY</b>		
	Bank 1 Current		5,010.75
			<u>5,010.75</u>

2nd Floor,  
14 Castle Street,  
Liverpool L2 0NE

T: 0151 236 4331

E: [psb@parkinsbooth.co.uk](mailto:psb@parkinsbooth.co.uk)

[www.parkinsbooth.co.uk](http://www.parkinsbooth.co.uk)

**Private and Confidential**

**To the Members**

Our ref L121/JPF/ICB/RE/DJ

Your ref

Date 18 August 2021

Dear Sirs

**Lewis (NW) Limited ("the Company") – In Members' Voluntary Liquidation**

This is my report to Members following the 2<sup>nd</sup> anniversary of my appointment as Liquidator on 5 August 2019. This report should be read in conjunction with my 1<sup>st</sup> report dated 21 August 2020.

Parkin S Booth Ltd uses personal information in order to fulfil the legal obligations of our Insolvency Practitioners under the Insolvency Act and other relevant legislation, and also to fulfil the legitimate interests of keeping creditors and others informed about the insolvency proceedings. You can find more information on how Parkin S Booth Ltd uses your personal information on our website at <http://www.parkinsbooth.co.uk/privacy-policy.asp>

If you have any queries regarding this report or the conduct of the liquidation in general, you should contact Bob Evans by email at [be@parkinsbooth.co.uk](mailto:be@parkinsbooth.co.uk), or by phone on 0151 236 4331.

Yours sincerely



**John P Fisher**  
**LIQUIDATOR**  
Encs.

## LEWIS (NW) LIMITED – IN MEMBERS' VOLUNTARY LIQUIDATION

### LIQUIDATOR'S PROGRESS REPORT TO MEMBERS

FOR THE YEAR ENDING 4<sup>TH</sup> AUGUST 2021

#### STATUTORY INFORMATION

Company name:	Lewis (NW) Limited
Registered office:	2nd Floor, 14 Castle Street, Liverpool L2 0NE
Former registered office:	104 Mere Grange, Leaside Road, St. Helens WA9 5GG
Registered number:	08130294
Liquidator's name:	John P Fisher and Ian C Brown
Liquidator's address:	2nd Floor, 14 Castle Street, Liverpool, L2 0NE
Liquidators' date of appointment:	5 August 2019

Please note that Ian C Brown resigned as Joint Liquidator of the Company on 14 December 2020, leaving John P Fisher of Parkin S Booth Limited as sole Liquidator.

#### LIQUIDATOR'S ACTIONS SINCE LAST REPORT

I have dealt with the realisation of the corporation tax refunds and also made a further interim capital distribution to the shareholders.

There is certain work that I am required by the insolvency legislation to undertake work in connection with the Liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since my appointment as Liquidator is contained in Appendix 3.

#### RECEIPTS AND PAYMENTS ACCOUNT

My Receipts & Payments Account for the period from 5<sup>th</sup> August 2020 to 4<sup>th</sup> August 2021 is attached at Appendix 1. The balance of funds is held in an interest-bearing estate bank account.

#### ASSETS

##### 1) Bank Interest

All funds have been invested on an interest-bearing account and bank interest of £0.55, has been received in the second year.

##### 2) Corporation Tax Refunds

SB&P Accountants of Oriel House, 2-8 Oriel Road, Bootle L20 7EP have assisted in the realisation of the S455 corporation tax refunds in the sum of £19,143.91.

## **COSTS OF LIQUIDATION**

### **1) Corporation Tax**

Corporation tax of £165.49 has been paid on bank interest received during the first year of Liquidation.

### **2) Liquidators Remuneration**

Further details will be included later in the report.

## **LIABILITIES**

### **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.

### **Crown Creditors**

The Declaration of Solvency included an estimated amount of £500,000.00 owed to HMRC. Final claims in the sum of £601,211.80 in respect of Corporation Tax and £7,323.00 in respect of VAT were agreed and were paid during the first year of the Liquidation.

### **Non-preferential unsecured Creditors**

During the first year of Liquidation, the sum of £404,244.49 was paid in respect of a Director's Loan Account for Mr Anthony Bellew and a further £3,198 in respect of Trade and Expense creditors, being sums due to SB&P Accountants.

### **Share Capital**

All creditors have been paid in full and the following distributions were made to the Members holding £200 ordinary shares in the Company.

<b>Date</b>	<b>Amount distribution</b>	<b>Rate of distribution per share</b>
17.09.2019	£4,650,000.00	£23,250.00 per share
07.01.2020	£50,000.00	£250.00 per share
05.03.2020	£13,500.00	£67.50 per share
05.03.2020	£1,000,000.00 (in specie)	£5,000.00 per share
21.06.2021	£15,000.00	£75.00 per share

The total capital distribution to date amount to £5,728,500.00

## **LIQUIDATORS' REMUNERATION**

My remuneration was previously authorised by Members at a meeting held on 5<sup>th</sup> August 2019 to be drawn on a time cost basis but capped at £4,000. My total time costs to date amount to £7,072.50, representing 39.00 hours work at an average charge out rate of £181.34 per hour, of which £2,062.50 representing 12.10 of hours work at an average charge out rate of £170.45 has been incurred during the year to 4 August 2021

I drew the full amount of remuneration in the sum £4,000.00, plus VAT, during the first year of Liquidation.

A schedule of my time costs incurred to date and for the year to 4 August 2021 are attached as Appendix 2a and 2b.

A copy of 'A Members' Guide to Liquidators' Fees', together with an explanatory note which shows Parkin S Booth Ltd's fee policy are available at the link [www.parkinsbooth.co.uk](http://www.parkinsbooth.co.uk).

## **LIQUIDATORS' EXPENSES**

I have not incurred any expenses the year to 4<sup>th</sup> August 2021.

I have not used any agents or professional advisors in the reporting period:

## **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 Joint Liquidators' 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 of remuneration charged by the Joint Liquidators as being excessive, and/or the basis of the Joint Liquidators' remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this report.

If members 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 Bob Evans on 0151 236 4331, or by email at [be@parkinsbooth.co.uk](mailto:be@parkinsbooth.co.uk).



John P Fisher  
**LIQUIDATOR**



**Lewis (NW) Limited**  
**(In Liquidation)**  
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5,774,812.30		3,978.97	5,010.75
	REPRESENTED BY		
	Bank 1 Current		5,010.75
			5,010.75

TIME & CHARGEOUT SUMMARIES

Lewis (NW) Limited

To 04/08/2021

HOURS							
Classification Of work Function	Partner / Insolvency Pract'	Manager	Other Senior Professional	Assistants & Support Staff	Total Hours	Time Cost £	Average Hourly Rate £
Administration & Planning	2.00	6.30	9.00	1.40	18.70	3,577.50	191.31
Realisation of Assets	0.00	1.40	5.40	0.00	6.80	1,125.00	165.44
Creditors	0.50	3.60	9.40	0.00	13.50	2,370.00	175.56
Investigations	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 Fees Claimed £	750.00	2,542.50	3,570.00	210.00		7,072.50	
Total Hours	2.50	11.30	23.80	1.40	39.00		
Average Rate	300.00	225.00	150.00	150.00			

**Parkin S Booth & Co**

Appendix 2b

**TIME & CHARGEOUT SUMMARIES**

Lewis (NW) Limited

From 05/08/2020 to 04/08/2021

HOURS							
Classification Of work Function	Partner / Insolvency Pract'	Manager	Other Senior Professional	Assistants & Support Staff	Total Hours	Time Cost £	Average Hourly Rate £
Administration & Planning	0.20	1.10	7.20	0.00	8.50	1,387.50	163.24
Realisation of Assets	0.00	0.80	0.00	0.00	0.80	180.00	225.00
Creditors	0.00	1.00	1.80	0.00	2.80	495.00	176.79
Investigations	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 Fees Claimed £	60.00	652.50	1,350.00	0.00		2,062.50	
Total Hours	0.20	2.90	9.00	0.00	12.10		
Average Rate	300.00	225.00	150.00	0.00			

## Appendix 1

### 1. Administration

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder (and their managers). It does not give direct financial benefit to the creditors but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Managing physical case files.
- Managing the case on the practice's electronic case management system and entering data.
- Dealing with all routine correspondence and emails relating to the case.
- Maintaining and managing the office holder's estate bank account.
- 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.