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

MONDAY

A95C1ZS0

A09 18/05/2020 #168

COMPANIES HOUSE

1 Company details

Company number	0 8 1 8 9 9 0 5
Company name in full	3T Consultants Limited

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

2 Liquidator's name

Full forename(s)	Kevin
Surname	Lucas

3 Liquidator's address

Building name/number	2 Pacific Court
Street	Atlantic Street
Post town	Altrincham
County/Region	Cheshire
Postcode	W A 1 4 5 B J
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 2	d 3	m 0	m 3	y 2	y 0	y 1	y 9
To date	d 2	d 2	m 0	m 3	y 2	y 0	y 2	y 0

7 Progress report

☑ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X

X

Signature date d d m m y y y y

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

Company name Lucas Johnson Limited

Address 2 Pacific Court
Pacific Road

Post town Atlantic Street

County/Region

Postcode A l t r i n c h a

Country

DX

Telephone 0161 929 8666

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

3T CONSULTANTS LIMITED - IN MEMBERS VOLUNTARY LIQUIDATION

Liquidator's fourth Annual Progress Report pursuant to Section 92A of the Insolvency Act 1986
For the period from 23 March 2019 to 22 March 2020

3T CONSULTANTS LIMITED - IN LIQUIDATION
FOR THE PERIOD FROM 23 MARCH 2019 TO 22 MARCH 2020

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2. **Introduction**

3. **Progress of the Liquidation**

4. **Receipts and Payments Account**

5. **Liquidator's Remuneration, Disbursements and Expenses**

6. **Other Matters and Information To Assist Members**

Receipts and Payments Account	**Appendix 1**
SIP 9 Time Analysis and Category 2 disbursements	**Appendix 2**
Liquidator's Fees and Disbursements Policy	**Appendix 3**

3T CONSULTANTS LIMITED - IN LIQUIDATION
FOR THE PERIOD FROM 23 MARCH 2019 TO 22 MARCH 2020

1. STATUTORY INFORMATION

Date of Winding Up Resolution:	23 March 2016
Name of Liquidator:	Kevin Lucas of Lucas Johnson Limited, 2 Pacific Court, Pacific Road, Atlantic Street, Altrincham, Cheshire WA14 5BJ
Date of appointment:	23 March 2016
Company name:	3T Consultants Limited ("the Company")
Trading styles:	N/A
Registered number:	08189905
Registered office:	2 Pacific Court, Pacific Road, Atlantic Street, Altrincham, Cheshire, WA14 5BJ
Changes in Office Holder:	None

2. INTRODUCTION

2.1 A resolution to wind up the above Company was passed on 24 March 2016, when Kevin Lucas was appointed Liquidator.

2.2 This is the fourth annual progress report to members and covers the period from 23 March 2019 to 22 March 2020 and is issued pursuant to Section 92A of the Insolvency Act ("the Act") to provide members with an update on the progress of the Liquidation. This report should be read in conjunction with the Liquidator's previous reports.

2.3 References in this report to rules and sections are, unless expressly provided otherwise, respectively references to the rules of the Insolvency (England & Wales) Rules 2016 and to sections of the Insolvency Act 1986.

3. PROGRESS OF THE LIQUIDATION IN THE REPORTING PERIOD

3.1 During this review period, H.M. Revenue & Customs ("HMRC") issued their final claim in the Liquidation. This enabled the Liquidator to make the final payment of £7,449.35 to HMRC which included the claim and the statutory interest amount.

3.2 Following these payments, clearance letters were issued to HMRC in order to provide the necessary clearance to close the Liquidation. Despite numerous chaser letters and telephone calls, the Liquidator has only recently received the clearance required.

Future Actions

3.3 Now that the Liquidator has obtained clearance from HMRC, the final distribution can be made to the shareholders of the Company and the Liquidation will be closed.

4. RECEIPTS AND PAYMENTS ACCOUNT

4.1 A Receipts and Payments Account for the period is attached at Appendix 1.

5. LIQUIDATOR'S REMUNERATION, DISBURSEMENTS AND EXPENSES

Remuneration

5.1 The basis upon which the Liquidator charges remuneration was agreed by members at the general meeting held on 24 March 2016. Members agreed that the Liquidator could draw remuneration based on the time spent by the Liquidator and his staff in attending to matters arising in the Liquidation, plus VAT and disbursements. However, the Liquidator has agreed to cap his fees at £3,000 plus VAT.

5.2 The Liquidator's time costs for the period 23 March 2019 to 22 March 2020 are £2,305.00 and are shown in more detail in Appendix 2. This represents 7.3 hours at an average hourly rate of £315.75. Time has been spent on Admin and Planning and Creditors; below is further guidance on the work involved for each category:

Category	Description of work undertaken
Admin & Planning	This represents time incurred preparing statutory documents including Annual Progress reports for creditors, Companies House and other stakeholders. Time has also been incurred completing formal periodical reviews on the case as required by the Liquidator's regulatory guidelines as well as all other matter such as sending the relevant clearance letters.
Creditors	This represents correspondence with HMRC regarding their claim and payment of this.

5.3 The Liquidator's total time costs to 22 March 2020 are £7,975.00. This represents 39 hours at an average hourly rate of £204.49.

5.4 The Liquidator has not drawn any remuneration in the period of this report.

Disbursements

5.5 Disbursements incurred by the Liquidator are split into two categories:

- Category 1 disbursements are items of specific expenditure that are directly related to the case, where exact costs can be ascertained and recharged without profit and are usually referable to an independent external supplier's invoice.
- Category 2 disbursements are additional items of incidental expenditure that relate to the estate but are either not directly attributable or include an element of shared or allocated cost and which are based on a reasonable method of calculation. Members have previously approved the payment of Category 2 disbursements at the meeting held on 23 March 2016.

5.6 No Category 1 disbursements have been incurred or recharged in the period.

5.7 Category 2 disbursements, where any have been incurred in the period, can be seen at Appendix 2; the sum of £nil has been drawn in respect of these disbursements in the reporting period.

5.8 As required by Statement of Insolvency Practice Number 9, a schedule of the Liquidator's charge out rates and disbursement charging policies is shown at Appendix 3. A copy of 'A Creditors' Guide to Liquidators' Fees' which provides guidance on creditors' rights on how to approve and monitor a Liquidator's remuneration and on how the remuneration is set is available at http://www.lucasjohnson.co.uk/downloads/fee-guides/. Alternatively, if you require a hard copy of the Guide, please contact the Liquidator's office.

Expenses

5.9 There have been no expenses incurred or paid by the Liquidator during the reporting period.

6. OTHER MATTERS AND INFORMATION TO ASSIST MEMBERS

Outcome for Secured Creditors

6.1 There are no secured creditors in this matter.

Outcome for Preferential Creditors

6.2 There are no preferential creditors in this matter.

Prescribed Part pursuant to Section 176A of the Act

6.3 Under Section 176A of the Act a Liquidator is required to set aside a proportion of the realisations for unsecured creditors where there is a secured creditor who holds a qualifying floating charge created on or after 15 September 2003. This is known as the Prescribed Part.

6.4 As there are no qualifying floating charges registered at Companies House, the Prescribed Part does not apply in this matter.

Outcome for Unsecured Creditors

6.5 The Declaration of Solvency detailed unsecured creditors of £10,000. As at the date of this report, a claim totalling £5,967.46 was received from HMRC and this has been paid during this review period together with a statutory interest payment of £1,481.89. No further claims have been received or are expected from unsecured creditors.

Outcome for Members

6.6 The following distributions have been made to members in accordance with the shareholding held:

Date of distribution	Funds distributed (£)
01 April 2016	16,650
11 May 2016	22,500

Total	**39,150**

6.7 There will be a final distribution to the Members of the Company following the discharge of the costs of the Liquidation.

Members' Rights

6.8 The Liquidator is required to draw members' attention to Rule 18.34 which provides that any member with at least 10% of the voting rights of all the members having the right to vote at general meetings of the company, may, no later than 8 weeks after receipt of the progress report, make an application to the court on the grounds that the remuneration charged by the Liquidator, the basis fixed for the Liquidator's remuneration or the expenses incurred by the Liquidator, are in the circumstances, excessive or inappropriate.

6.9 In accordance with Rule 18.9, within 21 days of receipt of this report, a member with at least 5% of the voting rights, or with the permission of the court upon an application made within that period of 21 days any member of the company, may upon request in writing that the Liquidator provides further information about remuneration or other expenses, as detailed in the progress report.

Next Report to Members

6.10 The next report to members will be sent out following the conclusion of the winding up, in due course.

Kevin Lucas
Liquidator

18 May 2020

3T Consultants Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Declaration of Solvency £		From 23/03/2019 To 22/03/2020 £	From 23/03/2016 To 22/03/2020 £
	ASSET REALISATIONS		
	Bank Interest Gross	NIL	24.25
50,000.00	Cash at Bank	NIL	61,448.19
		NIL	61,472.44
	COST OF REALISATIONS		
	Liquidators Fees	NIL	1,000.00
	Preparation of Declaration of Solvency	NIL	3,000.00
	Specific Bond	NIL	85.00
	Statutory Advertising	NIL	216.00
		NIL	(4,301.00)
	UNSECURED CREDITORS		
(10,000.00)	HM Revenue & Customs - CT	7,449.35	7,449.35
		(7,449.35)	(7,449.35)
	DISTRIBUTIONS		
	Ordinary Shareholders	NIL	39,150.00
		NIL	(39,150.00)
40,000.00		**(7,449.35)**	**10,572.09**
	REPRESENTED BY		
	Bank 1 Current		10,572.09
			10,572.09

Time Entry - SIP9 Time & Cost Summary

T0022 - 3T Consultants Limited
All Post Appointment Project Codes
From 23/03/2019 To: 22/03/2020

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	5 30	0 00	0 40	0 80	6 50	2 025 00	311 5
Case Specific Matters	0 00	0 00	0 00	0 00	0 00	0 00	0 0
Creditors	0 80	0 00	0 00	0 00	0 80	280 00	350 0
Investigations	0 00	0 00	0 00	0 00	0 00	0 00	0 0
Pre Appointment	0 00	0 00	0 00	0 00	0 00	0 00	0 0
Realisation of Assets	0 00	0 00	0 00	0 00	0 00	0 00	0 0
Trading	0 00	0 00	0 00	0 00	0 00	0 00	0 0
Total Hours	**6.10**	**0 00**	**0 40**	**0 80**	**7.30**	**2,305 00**	**315 7**
Total Fees Claimed						**0 00**	
Total Disbursements Claimed						**0.00**	

Time Entry - SIP9 Time & Cost Summary

T0022 - 3T Consultants Limited
All Post Appointment Project Codes
To 22/03/2022

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	9 90	3 20	2 20	22 60	37 90	7,590 00	200 2
Case Specific Matters	0 00	0 00	0 00	0 00	0 00	0 00	0 0
Creditors	1 10	0 00	0 00	0 00	1 10	385 00	350 0
Investigations	0 00	0 00	0 00	0 00	0 00	0 00	0 0
Pre Appointment	0 00	0 00	0 00	0 00	0 00	0 00	0 0
Realisation of Assets	0 00	0 00	0 00	0 00	0 00	0 00	0 0
Trading	0 00	0 00	0 00	0 00	0 00	0 00	0 0
Total Hours	**11 00**	**3.20**	**2.20**	**22.60**	**39.00**	**7,975.00**	**204 4**
Total Fees Claimed						**2,130.00**	
Total Disbursements Claimed						**0 00**	

APPENDIX 3 – OFFICE HOLDER'S FEES AND DISBURSEMENTS POLICY

Fees based on Time Properly Given and the Estimation of Fees

Each member of staff involved with the case will time charge on an individual basis. The hourly cost of each member of staff shall be calculated in accordance with their experience and resultant grade within the practice.

Recording of Fees

Time is formally recorded in prescribed categories in units of 6 minutes. All units of time properly spent, shall be recorded on a formal time management system and retained throughout appointment, irrespective of the basis of fees.

Charge Out Rates

A table of current hourly charge out rates is provided below:

Charges for usual cases	(£)
Partner/Director/Consultant	350
Manager/Senior Manager	250-275
Assistant Manager	225
Administrator/Senior Administrator	150-200
Cashier(#)	100
Junior and Support Staff	100

A table of hourly charge out rates prior to 31 December 2015 is provided below:

Charges for usual cases	(£)
Partner/Director/Consultant	300
Manager/Senior Manager	200-250
Assistant Manager	190
Administrator/Senior Administrator	125-175
Cashier(#)	75
Junior and Support Staff	75

(#) Please note that time charged by our cashiers relates only to accounting matters relevant to the case.

The basis upon which the Office Holder determines the appropriate charge out rate on the complexity of the case is detailed in the respective independent creditors' guides to fees, available to download from our company website or by email from this office.

The Office Holder reserves the right to uplift both the hourly rates and category 2 disbursements periodically without further recourse to the creditors. By law, such increases must be disclosed to creditors within each statutory report. Where such increases affect the total fees incurred and take these over the totality of any fee resolution proposed previously, an additional fee resolution will be sent to creditors for their consideration.

Support Staff

In an effort to minimise costs to the case, it is necessary to use support staff to undertake certain matters. Support staff time is charged in the same manner as technical staff on the rates outlined above.

VAT

Services provided by Insolvency practitioners are subject to VAT, except when acting as Nominee or Supervisor of an estate.

Our fees will be subject to VAT at the appropriate rate.

Where the case is not registered for VAT, VAT shall be shown as an irrecoverable expense of the estate.

Expenses and Disbursements

Every case dealt with will incur expenses in addition to fees. These expenses will often also be referred to as disbursements.

Expenses will cover a number of areas, such as advertising, insolvency practitioner insurance and legal fees.

Where the Office Holder or his firm pays these out of their own funds (e.g. the firm's office account) these will be classed as Disbursements. The Office Holder is required to explain the amount and nature of such disbursements whenever a formal abstract of accounts is produced.

Regulations require that we separate Category 1 and 2 disbursements for your information. An explanation of which is as follows:

Category 1 Disbursements:
Category 1 disbursements are expenses directly attributable to the case, where exact costs can be ascertained and recharged without profit. These can, but are not limited to, include insolvency bonds, advertising, company searches, post redirection orders, postage, external room hire, external storage as well as public transport and accommodation costs incurred by staff whilst attending to the administration of the estate.

Category 2 Disbursements
Category 2 disbursements are additional overheads that relate to the estate but are either not directly attributable to it, or the exact cost is not ascertainable and therefore cannot be precisely recharged. These expenses include, inter alia, stationery, photocopying and storage costs.

Any authorised category 2 disbursements which have been charged shall be shown in the statutory abstract of accounts

The following is a current schedule of category 2 disbursements which may (*) be charged by Lucas Johnson

- Mileage shall be recharged at 50pence per mile;
- Storage of books and records at £30 per box per annum;
- Fixed charge to cover all and any circulars/correspondence at £10 per relevant party (creditors, employees, directors, members) per annum;
- Internal meeting room (where required) charged at £50 per hour or part thereof.

(*) Lucas Johnson does not ordinarily recover all category 2 disbursements, but reserves the right to do so, where such disbursements are substantial and appropriate sanction has been obtained.

The following items of expenditure will normally be treated as general office overheads by the Office Holder and will not be charged to the case:

- Telephone and facsimile;
- Printing and photocopying;
- Stationery;
- Email addresses or telephone numbers set up and used exclusively for the case;

Code of Ethics

I am required to advise that I am bound by the Code of Ethics of my regulator, ICAEW. The Code of Ethics can be located directly from the ICAEW at https://www.icaew.com/membership/regulations-standards-and-guidance/ethics/code-of-ethics-d