

# 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 9 3 5 4 1 9 8

Company name in full C&MT Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Jamie

Surname Playford

### 3 Liquidator's address

Building name/number Lawrence House

Street 5 St Andrews Hill

Post town Norwich

County/Region

Postcode N R 2 1 A D

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> 1	<sup>d</sup> 0	<sup>m</sup> 0	<sup>m</sup> 3	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 2
To date	<sup>d</sup> 0	<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> 3

**7** Progress report

☒ The progress report is attached

**8** Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup> 0	<sup>d</sup> 9	<sup>m</sup> 0	<sup>m</sup> 5	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 3
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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 **Donna Kitson**

Company name **Leading Business Services Ltd**

Address **Lawrence House**

**5 St Andrews Hill**

Post town **Norwich**

County/Region

Postcode **N R 2 1 A D**

Country

DX

Telephone **01603 552028**

**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)**

**C&MT Limited**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

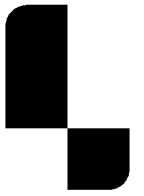
Statement of Affairs £		From 10/03/2022 To 09/03/2023 £	From 10/03/2020 To 09/03/2023 £
	ASSET REALISATIONS		
104,174.64	Directors Loan Account	NIL	83,662.72
4,879.45	VAT Refund	NIL	NIL
20.00	Cash at Bank	NIL	20,492.90
	Cash Held on Appointment	NIL	3,600.00
		NIL	107,755.62
	COST OF REALISATIONS		
	Pre-Appointment Fees	NIL	3,000.00
		NIL	(3,000.00)
	UNSECURED CREDITORS		
	HM Revenue & Customs - CT	NIL	20,484.28
		NIL	(20,484.28)
	DISTRIBUTIONS		
	Ordinary Shareholders	NIL	84,271.34
		NIL	(84,271.34)
<b>109,074.09</b>		<b>NIL</b>	<b>NIL</b>
	REPRESENTED BY		
			<b>NIL</b>

**Note:**

The above figures do not include VAT. Where the entity was not VAT registered, VAT payable is shown as a separate entry in VAT Irrecoverable.



\_\_\_\_\_  
 Jamie Playford  
 Liquidator



C&MT LIMITED – IN LIQUIDATION

# Liquidator's Progress Report

For the period 10 March 2022 to 9 March 2023



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Appendix 2 - Summary of Liquidator's Activities

Appendix 3 - Liquidator's Receipts and Payments Account

Appendix 4 - Breakdown of the Liquidator's time costs for the period of this report

Appendix 5 - Breakdown of the Liquidator's time costs for the entire period of the liquidation



# 1. Introduction

The purpose of this report is to detail the acts and dealings of the Liquidator and it should be read in conjunction with previous reports to creditors.

I was appointed Liquidator of the Company on 10 March 2020.

Since 1 January 2021, I have been licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales and prior to that date I was licensed by the Insolvency Practitioners Association. I can confirm that there has been no change in office-holder since the date of the liquidation.

Statutory information regarding this insolvency procedure can be found at Appendix 1.

## 2. Progress

### **Administration**

A summary of the Liquidator's administrative duties are detailed at Appendix 2 of this report.

### **Assets**

According to the Declaration of Solvency lodged in these proceedings, the assets of the Company had an estimated value of £109,074.09, which comprised principally of a directors loan account.

Creditors should refer to my previous reports for details of asset realisations in prior periods.

No assets have been received during the period of this report.

## 3. Costs and Expenses

A Receipts and Payments Account for the period covered by this report and the liquidation in its entirety is enclosed at Appendix 3. Receipts relating to asset realisations have been detailed in the progress section above. Information in relation to the costs and expenses of the liquidation are detailed below.

### **Pre-Appointment Costs**

At a meeting of members held on 10 March 2020 it was resolved that the Liquidator's fee in relation to convening the meeting of members and preparing the necessary paperwork to place the Company into liquidation be fixed at £3,000.00 plus VAT. I have drawn all of these costs.

The fixed fee is considered to be fair and reasonable as it provides members with certainty as to the level of the fee to be charged for this work. Further, the Liquidator considers that the fee is commensurate with the amount of work required to carry out these activities in their professional experience.

### **Liquidator's Remuneration**

Numerous activities have been undertaken by me and my staff in administering the liquidation. A summarised list of these activities is attached at Appendix 2 for your information.

On 10 March 2020 members agreed the basis upon which the Liquidator was remunerated. A resolution was passed that the Liquidator be remunerated on the basis of time properly spent by him and his staff in attending to matters arising in the administration of the liquidation.

The time costs for the post appointment period have been recorded, although it was agreed with members that no remuneration would be drawn in this respect if there were no matters coming to light that were not discussed with me prior to the liquidation.

My time costs for the period 10 March 2022 to 9 March 2023 total £1,107.50 represented by 4.40 hours at an average hourly rate of £251.70. A breakdown of these time costs is enclosed at Appendix 4.

The total time costs during the period of appointment amount totals £9,872.50 represented by 41.20 hours at an average hourly rate of £239.62. A breakdown of these time costs can be seen at Appendix 5.

#### Liquidator's Disbursements

My category 1 disbursements paid for the period up to the end of this report are detailed below. It was agreed the fee for the Liquidation would be inclusive of expenses and therefore these costs have not been recovered.

Nature of expenses	Provided by	Incurred in this	Incurred to date
		period	
		£	£
Statutory Advertising	Courts Advertising	NIL	254.25
Statutory Insurance Bond	Marsh	NIL	100.00
<b>Total</b>		<b>NIL</b>	<b>354.25</b>

## 4. Creditors

The Declaration of Solvency stated that the Company had no outstanding creditors.

I advertised for creditor claims on 25 June 2020 setting a final date for proving of 28 July 2020.

#### Preferential Creditors

The Company had no preferential creditors, and no claims were received in this respect.

#### Unsecured Creditors

The Company had no unsecured creditors, and no claims were received in this respect.

#### Statutory Interest

As the Company had no outstanding creditors during the Liquidation, no statutory interest has been paid.

## 5. Distributions to Members

There were sufficient funds available to enable distributions to be made to members as follows:

Name of Member	Shares	Distribution Rights %	Value Distributed	Amount per share
			£	£
Mr M Tidy	50	50	42,135.67	842.71
Mrs C Tidy	50	50	42,135.67	842.71
<b>Total</b>	<b>100</b>	<b>100%</b>	<b>84,271.34</b>	

There may be a further distribution following receipt of a final VAT refund from HMRC detailed on the Declaration of Solvency.

## 6. Further Information

Any member of the Company (with concurrence of at least 5% of the total voting rights of all members) has a right to request further information with regard to any aspect of this report or to challenge my fees and expenses. If you require further information, please do not hesitate to contact me.



If you require any further information, please make a request in writing within 21 days of receipt of this report. I shall provide this information within 14 days of the request unless it is considered that:

1. The time and costs involved in preparing the information would be excessive;
2. Disclosure would be prejudicial to the conduct of the liquidation or might be expected to lead to violence against any person.

If you are not satisfied with my response, you have the right to request further information from me with regard to my remuneration and expenses, with either the permission of the Court or with a collective request from 10% in value of unsecured creditors. This request must be made within eight weeks of receipt of this report.

Further, creditors have the right to apply to Court to challenge the amount of, or the basis of, my remuneration and expenses, with either the permission of the Court or with a collective request from 10% in value of unsecured creditors. This application must be made within eight weeks of receipt of this report.

## 7. Conclusion

I am not yet in a position to conclude the liquidation as I am awaiting tax clearance from HMRC. The next report will either be to conclude the liquidation, or will be issued within two months of the next anniversary.

If you have any queries, please contact Donna Kitson at this office.



.....  
**Jamie Playford**  
**Liquidator**

**9 May 2023**

Jamie Playford FABRP MIPA and Alex Dunton MABRP are Insolvency Practitioners licensed to act in the UK by the ICAEW. When acting as Administrator(s), the affairs, business and property of the Company are being managed by the Administrator(s) who act as agents of the Company and contract without personal liability.

**Statutory Information****Client Information**

Name:	C&MT LIMITED
Previous Names:	-
Registered Address:	Lawrence House, 5 St Andrews Hill, Norwich, Norfolk, NR2 1AD
Former Registered Address:	The Old Rectory Hall Road, Irstead, Norwich, NR12 8XP
Trading Names:	-
Trading Address:	The Old Rectory, Hall Road, Irstead, Norfolk, NR12 8XP
Principal Trading Activity:	Licensed restaurants

**Company Information (where relevant):**

Registered Number:	09354198
Date of Incorporation:	15 December 2014

**Court Information (where relevant):**

Court:	-
Court Number:	-

**Appointment Details**

Type of Insolvency:	MVL
Name of Officeholder(s):	Jamie Playford
Address of Officeholder(s):	Leading, Lawrence House, 5 St Andrews Hill, Norwich, NR2 1AD
Date of Appointment:	10 March 2020
IP Number(s):	9735
Authorising Body:	ICAEW

**Your Right to Opt Out from Receiving Documents**

As a creditor, you have a right to elect to opt out from receiving documents relating to this insolvency from the Officeholder. However, even if you do choose to opt out there are certain documents that you will still receive; these being:

- Any notices which the Insolvency Act 1986 requires to be delivered to all creditors without expressly excluding opted-out creditors;
- Any notices of a change in the Officeholder or the contact details for the Officeholder; and
- Any notices relating to distributions, intended distributions and notices required to be given by court order.

Please also note that:

- Opting-out will not affect your entitlement to receive dividends, should any be paid to creditors;
- Unless the Insolvency Rules provide otherwise, opting-out will not affect any right you may have to vote in a decision procedure or participate in a deemed consent procedure, although you will not receive notice of it; and
- Should you elect to opt-out of receiving any future documents, you will be treated as having opted out with respect to any consecutive insolvency proceedings.

If you wish to elect to opt out from receiving documents, please state so on the enclosed proof of debt form. Should you subsequently wish to cease being an opted-out creditor, please inform my office in writing.

## **Jurisdiction**

The insolvent is based in the United Kingdom. The proceedings flowing from the appointment will be COMI proceedings.

## **Data Protection**

Information about the way that we will use, and store personal data on insolvency appointments can be found at the link below. If you are unable to download this, please contact us and a hard copy will be provided to you free of charge.

<https://leading.shortcm.li/privacy>

## **Creditors Rights**

A copy of 'A Creditors Guide to Officeholder Fees' may be found at the link below. Please visit the link and select the document that relates to MVL.

<https://leading.shortcm.li/R3FeeGuides>

Should you wish to lodge a claim in these proceedings, please complete and return the proof of debt form which can be found at the link below:

<https://leading.shortcm.li/Proof-of-Debt>

## **Retention of Title**

If you believe that you have delivered goods to the Company on sale or return, or without a retention of title clause you must contact this office within five business days of this letter to ensure that any such assets are held in trust pending review of your claim to title.

I cannot be held responsible for any failure to bring this to my attention after the period.

## **Ethical Issues and Complaints**

I am required to advise you that I am bound by the Insolvency Code of Ethics on all insolvency matters and must remain independent at all times. We give high priority to client service and are keen to ensure that the quality of this is maintained.

If at any time you would like to discuss how the firm's service to you could be improved, or if you are dissatisfied with any element of the service you are receiving, please contact me as soon as possible so that I may discuss our complaints policy with you.

A copy of our complaints policy can be found at the following link:

<https://leading.shortcm.li/Complaints-Policy>

## **Investigations**

Where an entity is insolvent, I am required to undertake certain investigations into the period of trade prior to insolvency which may establish the cause of insolvency and may raise questions which require further information. To assist me in this, if you feel you have any information that is relevant to my investigations, please complete the creditors' questionnaire available at the link below. This does not apply to Members' Voluntary Liquidations.

<https://leading.shortcm.li/Creditor-Questionnaire>

## **Charge-out Rates and Disbursement Policy**

A copy of this firm's charge-out rate and disbursement policy may be found at:

<https://leading.shortcm.li/SIP9>

### Summary of Liquidator's Activities

A summarised list of activities undertaken in this liquidation is detailed below.

Staff of different levels will be involved in these activities dependent upon the level of experience required in order to keep costs to an appropriate level.

#### **Administration**

- Filing the relevant notices upon appointment
- Circulating notices to creditors, members, employees and other stakeholders advising of the appointment
- Regular case reviews
- Reviewing the circumstances of the case to determine the appropriate strategy

#### **Realisation of assets**

- Dealing with outstanding pre-appointment HMRC returns

#### **Creditors**

- Maintaining a list of creditors claims
- Advertising for claims
- Chasing tax clearance from HMRC

#### **Cashiering**

- Opening an appropriate bank account
- Obtaining a specific bond
- Monthly bank statement reconciliations
- Dealing with receipts into the account
- Dealing with payments out of the account
- Post appointment Corporation Tax returns
- Post appointment VAT returns

#### **Shareholders**

- Preparing distribution to shareholders

C&MT Limited  
(In Liquidation)  
Liquidator's Summary of Receipts & Payments

Declaration of Solvency £		From 10/03/2022 To 09/03/2023 £	From 10/03/2020 To 09/03/2023 £
	ASSET REALISATIONS		
104,174.64	Directors Loan Account	NIL	83,662.72
4,879.45	VAT Refund	NIL	NIL
20.00	Cash at Bank	NIL	20,492.90
	Cash Held on Appointment	NIL	3,600.00
		NIL	107,755.62
	COST OF REALISATIONS		
	Pre-Appointment Fees	NIL	3,000.00
		NIL	(3,000.00)
	UNSECURED CREDITORS		
	HM Revenue & Customs - CT	NIL	20,484.28
		NIL	(20,484.28)
	DISTRIBUTIONS		
	Ordinary Shareholders	NIL	84,271.34
		NIL	(84,271.34)
109,074.09		NIL	NIL
	REPRESENTED BY		NIL

Note:

The above figures do not include VAT. Where the entity was not VAT registered, VAT payable is shown as a separate entry in VAT Irrecoverable.



Jamie Playford  
Liquidator

# Time Entry - SIP9 Time & Cost Summary

C040 - C&MT Limited  
All Post Appointment Project Codes  
From: 10/03/2022 To: 09/03/2023

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	0.00	0.00	0.10	2.60	2.70	682.50	252.78
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.00	0.00	1.20	1.20	300.00	250.00
Investigations	0.00	0.00	0.00	0.50	0.50	125.00	250.00
Realisation of Assets	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	0.00	0.00	0.10	4.30	4.40	1,107.50	251.70
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	

# Time Entry - SIP9 Time & Cost Summary

C040 - C&MT Limited  
All Post Appointment Project Codes  
From: 10/03/2020 To: 09/03/2023

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	0.10	1.30	4.50	17.90	23.80	5,575.00	234.24
Case Specific Matters	0.00	0.00	0.00	2.30	2.30	460.00	200.00
Creditors	0.10	1.40	5.50	5.70	12.70	3,212.50	252.95
Investigations	0.30	0.00	0.00	0.90	1.20	309.00	257.50
Realisation of Assets	0.00	0.00	1.00	0.20	1.20	316.00	263.33
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	0.50	2.70	11.00	27.00	41.20	9,872.50	239.62
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	