

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

TUESDAY



\*AB75LKV\*

A22

28/06/2022

#71

COMPANIES HOUSE

### 1 Company details

Company number 0 9 6 9 9 0 1 5

Company name in full David Hudson Conditioning Limited

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

### 2 Liquidator's name

Full forename(s) Gareth

Surname James Lewis

### 3 Liquidator's address

Building name/number Suite E10

Street Joseph's Well

Post town Westgate

County/Region Leeds

Postcode L S 3 1 A B

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> 1 | <sup>m</sup> 0 | <sup>m</sup> 5 | <sup>y</sup> 2 | <sup>y</sup> 0 | <sup>y</sup> 2 | <sup>y</sup> 1 |
| To date   | <sup>d</sup> 3 | <sup>d</sup> 0 | <sup>m</sup> 0 | <sup>m</sup> 4 | <sup>y</sup> 2 | <sup>y</sup> 0 | <sup>y</sup> 2 | <sup>y</sup> 2 |

**7** Progress report☒ The progress report is attached**8** Sign and date

Liquidator's signature

Signature



X

Signature date

|                |                |                |                |                |                |                |                |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <sup>d</sup> 2 | <sup>d</sup> 4 | <sup>m</sup> 0 | <sup>m</sup> 6 | <sup>y</sup> 2 | <sup>y</sup> 0 | <sup>y</sup> 2 | <sup>y</sup> 2 |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|

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

Mark Barlow

Company name

Lewis Business Recovery & Insolvency

Address

Suite E10

Joseph's Well

Post town

Westgate

County/Region

Leeds

Postcode

L S 3 1 A B

Country

DX

Telephone

0113 2459444



**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)

David Hudson Conditioning Limited

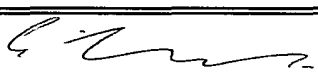
In Liquidation

Liquidator's Summary of Receipts and Payments (Daybook Basis)

| Statement<br>of Affairs<br>£            | From 01 May 2021<br>To 30 April 2022<br>£ | From 01 May 2018<br>To 30 April 2022<br>£ |
|---|---|---|
| <b>ASSET REALISATIONS</b>               |   |   |
| 5,800.00 Book Debt                      | 35.00                                     | 526.00                                    |
| Cash Held in Lewis BRI's Client Account | 0.00                                      | 800.00                                    |
| Bank Interest Gross                     | 0.00                                      | 1.57                                      |
|   | <u>35.00</u>                              | <u>1,327.57</u>                           |
| <b>COST OF REALISATIONS</b>             |   |   |
| Specific Bond                           | 0.00                                      | 60.00                                     |
| Preparation of S. of A.                 | 35.00                                     | 1,049.55                                  |
| VAT                                     | 7.00                                      | 12.52                                     |
| Statutory Advertising                   | 0.00                                      | 205.50                                    |
|   | <u>(42.00)</u>                            | <u>(1,327.57)</u>                         |
| <b>UNSECURED CREDITORS</b>              |   |   |
| (17,752.00) Trade & Expense Creditors   | 0.00                                      | 0.00                                      |
| (22,000.00) Connected Company Creditors | 0.00                                      | 0.00                                      |
| (16,800.00) Director's Loan Account     | 0.00                                      | 0.00                                      |
| (4,825.00) Landlord                     | 0.00                                      | 0.00                                      |
| (2,000.00) HM Revenue & Customs (VAT)   | 0.00                                      | 0.00                                      |
|   | <u>0.00</u>                               | <u>0.00</u>                               |
| <b>DISTRIBUTIONS</b>                    |   |   |
| (100.00) Ordinary Shareholders          | 0.00                                      | 0.00                                      |
|   | <u>0.00</u>                               | <u>0.00</u>                               |
| <u>(57,677.00)</u>                      | <u>(7.00)</u>                             | <u>(0.00)</u>                             |

REPRESENTED BY

NIL

  
Gareth James Lewis  
Liquidator

**DAVID HUDSON CONDITIONING LIMITED**  
**(IN CREDITORS' VOLUNTARY LIQUIDATION)**  
**LIQUIDATOR'S ANNUAL REPORT TO MEMBERS AND CREDITORS**  
**FOR 1 MAY 2021 TO 30 APRIL 2022 ("THE PERIOD")**

**CONTENTS**

- 1 Statutory and general information**
- 2 Liquidator's actions since appointment**
- 3 Unrealised assets**
- 4 Investigation into the affairs of the Company**
- 5 Creditors and dividends**
- 6 Liquidator's remuneration**
- 7 Liquidator's expenses**
- 8 Further information**
- 9 Conclusion**

**APPENDICES**

- A. Receipts and Payments Account for the Period, with Cumulative Receipts and Payments Account from 1 May 2018 to 30 April 2022**
- B. SIP 9 Analysis for the Period with explanation of Liquidator's fees and disbursements.**
- C. Cumulative SIP 9 Analysis with explanation of Liquidator's fees and disbursements.**
- D. Lewis Business Recovery and Insolvency fees and expenses information.**

**DAVID HUDSON CONDITIONING LIMITED**  
**(IN CREDITORS' VOLUNTARY LIQUIDATION)**  
**LIQUIDATOR'S ANNUAL REPORT TO MEMBERS AND CREDITORS**  
**FOR THE PERIOD**

**1 Statutory and general information**

**Company number:** 09699015

**Liquidator:** Gareth James Lewis of Lewis Business Recovery & Insolvency, Suite E10,  
Joseph's Well, Westgate, Leeds, LS3 1AB.

**Date of appointment:** 1 May 2018

Creditors wishing to contact the Liquidator should contact Mark Barlow on telephone number 0113 2459444 in the first instance.

No ethical issues have come to light during the period reported on.

**2 Liquidator's actions since appointment actions since the last report**

2.1 This report should be read in conjunction with my previous progress reports and my Receipts and Payments Account which is attached as Appendix A, please note that the figures are shown net of VAT.

2.2 Greater detail is provided below.

Book Debt

2.3 As reported in the Director's Statement of Affairs, a sum of £5,800 was due to the Company in respect of a sale of the Company's assets. As previously advised in a SIP13 Statement, this sale was to a connected party.

2.4 The transaction was independently valued by Michael Steel and Co, and the assets had a market value of in situ £4,900 and ex situ £2,500.

2.5 A sum of £35 was collected by the Liquidator during the Period. The debtor has continued to pay £1 per week by standing order despite being requested to repay in a more timely manner.

2.6 The book debt is to be written off as there is no benefit to creditors in having the Liquidation remain open whilst the book debt is recovered.

2.7 The Liquidation is to be prepared for closure.

Other matters

2.8 In addition to my responsibility to realise the Company's assets, I am required to comply with various legislative and best practice obligations and deadlines. These obligations include filing of documents with the Registrar of Companies, ensuring that all receipts and payments are promptly dealt with and proper accounting records are maintained. In addition, I am required to undertake periodic case reviews to monitor progress, advise creditors of the Liquidation and record all claims received. Furthermore, I am obliged to deal with any other day to day matters that may arise during the Liquidation.

**3 Unrealised assets**

3.1 The book debt has not been recovered due to the reasons outlined above.

## **4 Investigation into the affairs of the Company**

- 4.1 One of the responsibilities the Liquidator is to review the Company's books and records together with any information provided by creditors to establish if there are any areas which may warrant further investigations. The purpose of these investigations is to establish whether there is the possibility of making further recoveries for the benefit of creditors.
- 4.2 After my initial review, I did not identify any matters which I believed required further investigation.
- 4.3 A further responsibility of the Liquidator is to report to the Secretary of State on any matters that come to his attention that could lead him to conclude that any past or present director may be unfit to be involved with managing the affairs of a company in the future. This report is confidential and it is a legal requirement that I do not disclose the content of this report.

## **5 Creditors and dividend prospects**

### Preferential creditors

- 5.1 There are no secured creditors.

### Floating charge creditor and the prescribed part

- 5.2 The Company has not given any floating charges over its assets, and therefore the prescribed part provisions do not apply.

### Preferential Creditor

- 5.3 Preferential Creditors ordinarily would relate to the Company's former employees in respect of arrears of wages and holiday pay, which are subject to statutory limits set by the Redundancy Payment Service.
- 5.4 At cessation of trade the company had no employees and therefore no claims have been received in this matter.

### Unsecured creditors

- 5.5 The Director's Statement of Affairs estimated that unsecured creditors were in the region of £63,377.
- 5.6 Creditor claims received total £34,133.
- 5.7 It should be noted, however, that there will be insufficient funds to enable a distribution to unsecured creditors and therefore, I have not incurred the costs of adjudicating on these claims.

## **6 Liquidator's remuneration**

- 6.1 Changes to charge out rates during the period of this report are detailed in Appendix D.

### Pre-Liquidation Fees

- 6.2 My pre-appointment fee was approved by creditors by correspondence on 21 May 2018.
- 6.3 It was agreed by creditors that I, as Liquidator, be authorised to draw pre-appointment fees for the preparation of the statement of affairs up to a maximum of £5,000 plus disbursements and VAT.
- 6.4 During the Period £35 has been drawn in respect of this fee. An amount of £1,050 has been drawn in total with no further fee to be drawn prior to the conclusion of the Liquidation.

### Liquidator Fees

- 6.5 My fee as Liquidator was approved by creditors by correspondence on 21 May 2018.
- 6.6 It was agreed that the Liquidator's remuneration be fixed by reference to the time properly given by the Liquidator and my staff attending to matters arising in the Liquidation to a maximum of £15,000, in accordance with the Liquidator's fee estimate, and that I be authorised to draw category 2 disbursements, in accordance with this firm's disbursement policy.

6.6 No funds have been drawn against the Liquidator fee.

6.8 For the benefit of creditors, the Association of Business and Recovery Professionals publish 'A Creditors' Guide to Liquidators' Fees'. This document is available at the following website address, <https://www.r3.org.uk/technical-library/england-wales/technical-guidance/fees/>. A hard copy of this document can be obtained on request from our office.

## **7 Liquidator's expenses**

7.1 Details of the expenses that I have paid are shown on the attached Receipts and Payments Account at Appendix A.

7.2 The following expenses have been incurred.

| Type of expense       | Amount of expense incurred/accrued to date | Amount still to be paid |
|-----------------------|--|-------------------------|
| Statutory Advertising | 205.50                                     | 0                       |
| Bordereau Costs       | 60.00                                      | 0                       |

7.3 No category 2 expenses have been incurred.

7.4 My choice of professionals was based on my knowledge of their experience and ability to perform the type of work required. I have reviewed the fees charged and as they are in line with original estimates, I am satisfied that they are reasonable in the circumstances of this case.

## **8 Further information**

8.1 Within 21 days of receipt of a progress report a creditor may request that the Liquidator provide further information about the fees and expenses set out in this report. A request must be in writing, and may be made either by a secured creditor, or by an unsecured creditor with the concurrence of at least 5% in value of unsecured creditors, or the permission of the court.

8.2 Any secured or unsecured creditor, if they consider that the Liquidator's fees are excessive, or that the basis of those fees is inappropriate or that the expenses incurred are excessive, may make an application to the court if at least 10% in value of the unsecured creditors agree.

8.3 An application must be made within 8 weeks of receipt of this report.

## **9 Conclusion**

9.1 The Liquidation is to be concluded prior to the next 12 month anniversary. Should you have any queries regarding this matter please contact Mark Barlow on 0113 2459444.



**Gareth James Lewis**  
**Liquidator**



## Appendix A

### Receipts and Payments Account for the Period, with Cumulative Receipts and Payments Account from 1 May 2018 to 30 April 2022

#### David Hudson Conditioning Limited

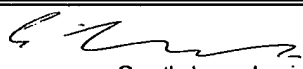
#### In Liquidation

#### Liquidator's Summary of Receipts and Payments (Daybook Basis)

| Statement<br>of Affairs<br>£            | From 01 May 2021<br>To 30 April 2022<br>£ | From 01 May 2018<br>To 30 April 2022<br>£ |
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| Preparation of S. of A.                 | 35.00                                     | 1,049.55                                  |
| VAT                                     | 7.00                                      | 12.52                                     |
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|   | <u>(42.00)</u>                            | <u>(1,327.57)</u>                         |
| <b>UNSECURED CREDITORS</b>              |   |   |
| (17,752.00) Trade & Expense Creditors   | 0.00                                      | 0.00                                      |
| (22,000.00) Connected Company Creditors | 0.00                                      | 0.00                                      |
| (16,800.00) Director's Loan Account     | 0.00                                      | 0.00                                      |
| (4,825.00) Landlord                     | 0.00                                      | 0.00                                      |
| (2,000.00) HM Revenue & Customs (VAT)   | 0.00                                      | 0.00                                      |
|   | <u>0.00</u>                               | <u>0.00</u>                               |
| <b>DISTRIBUTIONS</b>                    |   |   |
| (100.00) Ordinary Shareholders          | 0.00                                      | 0.00                                      |
|   | <u>0.00</u>                               | <u>0.00</u>                               |
| <u>(57,677.00)</u>                      | <u>(7.00)</u>                             | <u>(0.00)</u>                             |

REPRESENTED BY

NIL

  
Gareth James Lewis  
Liquidator

## Appendix B

### SIP 9 Analysis for the Period with explanation of Liquidator's fees and disbursements.

| Classification of Work Function | Partner     | Manager     | Other Senior<br>Profesional | Assistants &<br>Support Staff | Total Hours  | Time Cost (£)   | Average Hourly Rate (£) |
|---------------------------------|-------------|-------------|-----------------------------|-------------------------------|--------------|-----------------|-------------------------|
| Administration & Planning       | 0.40        | 2.30        | 11.80                       | 5.20                          | 19.70        | 3,530.00        | 179.19                  |
| Case Specific Matters           | 0.00        | 0.00        | 0.00                        | 0.00                          | 0.00         | 0.00            | 0.00                    |
| Creditors                       | 0.00        | 0.70        | 0.00                        | 0.00                          | 0.70         | 203.00          | 290.00                  |
| Investigations                  | 0.00        | 0.00        | 0.00                        | 0.00                          | 0.00         | 0.00            | 0.00                    |
| Marketing                       | 0.00        | 0.00        | 0.00                        | 0.00                          | 0.00         | 0.00            | 0.00                    |
| Non Chargeable                  | 0.00        | 0.00        | 0.00                        | 0.00                          | 0.00         | 0.00            | 0.00                    |
| Realisation of Assets           | 0.00        | 0.00        | 0.80                        | 0.00                          | 0.80         | 160.00          | 200.00                  |
| Trading                         | 0.00        | 0.00        | 0.00                        | 0.00                          | 0.00         | 0.00            | 0.00                    |
| <b>Total Hours</b>              | <b>0.40</b> | <b>3.00</b> | <b>12.60</b>                | <b>5.20</b>                   | <b>21.20</b> | <b>3,893.00</b> | <b>183.63</b>           |

## Appendix C

### Cumulative SIP 9 Analysis with explanation of Liquidator's fees and disbursements

| Classification of Work Function | Partner     | Manager     | Other Senior Professional | Assistants & Support Staff | Total Hours   | Time Cost (£)    | Average Hourly Rate (£) |
|---------------------------------|-------------|-------------|---------------------------|----------------------------|---------------|------------------|-------------------------|
| Administration & Planning       | 4.10        | 6.35        | 45.47                     | 14.52                      | 70.43         | 12,154.80        | 172.58                  |
| Case Specific Matters           | 0.00        | 0.00        | 0.00                      | 0.00                       | 0.00          | 0.00             | 0.00                    |
| Creditors                       | 0.00        | 1.90        | 0.30                      | 0.20                       | 2.40          | 607.50           | 253.13                  |
| Investigations                  | 1.00        | 0.20        | 8.50                      | 25.00                      | 34.70         | 3,818.00         | 110.03                  |
| Marketing                       | 0.00        | 0.00        | 0.00                      | 0.00                       | 0.00          | 0.00             | 0.00                    |
| Non Chargeable                  | 0.00        | 0.00        | 0.00                      | 0.00                       | 0.00          | 0.00             | 0.00                    |
| Realisation of Assets           | 0.00        | 0.30        | 2.60                      | 0.00                       | 2.90          | 544.00           | 187.59                  |
| Trading                         | 0.00        | 0.00        | 0.00                      | 0.00                       | 0.00          | 0.00             | 0.00                    |
| <b>Total Hours</b>              | <b>5.10</b> | <b>8.75</b> | <b>56.87</b>              | <b>39.72</b>               | <b>110.43</b> | <b>17,124.30</b> | <b>155.07</b>           |

## Appendix D

### Lewis Business Recovery and Insolvency fees and expenses information.

#### Liquidator's Fees and Disbursements

Time properly incurred on cases is charged at the hourly rate of the grade of staff undertaking the work that applies at the time the work is done.

The current charge out rates are as follows:-

| From 1 March 2014 to 31 December 2018 |               |
|---------------------------------------|---------------|
| Grade                                 | Rate per hour |
|                                       | £             |
| Directors                             | 310           |
| Managers                              | 200           |
| Technical Staff                       | 100-180       |
| Assistants                            | 80            |

| From 1 January 2019 onwards |               |
|-----------------------------|---------------|
| Grade                       | Rate per hour |
|                             | £             |
| Directors                   | 365           |
| Managers                    | 220-290       |
| Technical Staff             | 125-200       |
| Assistants                  | 100           |

#### Descriptions of work carried out:-

##### **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

##### **Investigations**

- Reviewing the Company's financial records;
- Reviewing the Company's bank statements;
- Review of invoices provided by Director;
- Investigations into the director's conduct; and
- Preparing and submitting the report to the Insolvency Service.

##### **Creditors**

- Maintaining a list of creditors claims
- Dealing with Retention of Title claims
- Advertising for claims
- Agreement of claims
- Issue of notice of intended dividend (if applicable)
- Payment of dividends (if applicable)

## **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

## **Asset Realisations**

- Recover cash at bank;
- Recover Book Debt; and
- Recover contribution to costs.

## **Disbursement Recovery**

### **Category 1 and 2 Disbursements**

Disbursements are categorised as either Category 1 or Category 2.

#### **Category 1**

|                                 |   |
|---------------------------------|---|
| <b>Bordereau/ insurance</b>     | Charged at cost   |
| <b>Case advertising</b>         | As per advertisers/ agents invoice                      |
| <b>Courier</b>                  | Charged at cost   |
| <b>DTI IVA registration fee</b> | Charged at cost (in relevant cases)                     |
| <b>Land Registry/ Searches</b>  | As per Land Registry, agents or Companies House invoice |
| <b>Postage</b>                  | Charges at cost   |
| <b>Post re-direction</b>        | Charged at cost   |
| <b>Subsistence</b>              | Charged at cost   |
| <b>Travel</b>                   | Charged at cost for public transport and taxis.         |

#### **Category 2**

|                  |   |
|------------------|---|
| <b>Room hire</b> | £75 for room hire made available in-house for case specific meetings. Charge is only be made when attendance of debtor/ director and/or creditors is likely and a meeting room has been set aside. Where appropriate, external room hire at cost (Category 1) |
| <b>Storage</b>   | Either pro-rata per number of boxes per storage charge invoice where an external records storage provider provides this facility to the firm (Category 1). Or £5 for each box and £5 per box per annum storage. (Category 2)                                  |
| <b>Travel</b>    | Car travel charged at 45p per mile.   |