

# 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 00896747

Company name in full Clugston PF Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Nicholas James

Surname Timpson

### 3 Liquidator's address

Building name/number c/o Interpath Limited

Street 10 Fleet Place

Post town London

County/Region

Postcode EC4M7RB

Country United Kingdom

### 4 Liquidator's name ①

Full forename(s) Howard

Surname Smith

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number c/o Interpath Limited

Street 10 Fleet Place

Post town London

County/Region

Postcode EC4M7RB

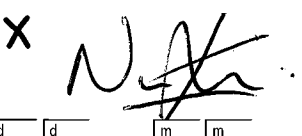
Country United Kingdom

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ03

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<b>6</b>	<b>Period of progress report</b>															
From date	d	1	d	6	m	1	m	2	y	2	y	0	y	2	y	1
To date	d	1	d	5	m	1	m	2	y	2	y	0	y	2	y	2
<b>7</b>	<b>Progress report</b>															
<input checked="" type="checkbox"/> The progress report is attached																
<b>8</b>	<b>Sign and date</b>															
Liquidator's signature	Signature 															
Signature date	d	1	d	3	m	0	m	2	y	2	y	0	y	2	y	3

**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 **Kelsey Berchie**

Company name **Interpath Limited**

Address **5th Floor, 130 St Vincent Street**

Post town **Glasgow**

County/Region

Postcode

**G****2****5****H****F**

Country

**United Kingdom**

DX

Telephone **020 3989 2787**

**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)**

Joint  
Liquidators'  
progress  
report for the  
period 16  
December  
2021 to 15  
December  
2022

Clugston PF Limited - in Members'  
Voluntary Liquidation

13 February 2023

# Member Notice

This report provides an update on the liquidation of the Company.

An account of all amounts received, and payments made, from the date of the Joint Liquidators' appointment on 16 December 2021 to 15 December 2022 is attached as Appendix 2.

A glossary of the abbreviations used throughout this document is attached as Appendix 4.

Please note that on 10 June 2022, an order was made in the High Court appointing Howard Smith as Joint Liquidator of the Company in place of Steve Absolom, following his resignation.

In accordance with the order, Members were given notice of the replacement of Steve Absolom as Joint Liquidator by advertisement in the London Gazette.

**Please also note that an important legal notice about this report is attached as Appendix 5.**

# 1 Executive summary

This report covers the period from 16 December 2021 to 15 December 2022.

Unless stated otherwise, all amounts in this report and appendices are stated net of VAT.

The Company has shareholder debts of £450 and a sundry debtor of an uncertain value, which will be distributed to the Members in due course (see 2 – Asset Realisations).

No creditor claims have been received.

Corporation tax returns are to be prepared for all outstanding pre-liquidation periods and will be submitted to HMRC in due course.

Formal clearance from HMRC in respect of corporation tax, VAT and PAYE has been received, although this will be refreshed after submission of the outstanding pre-liquidation corporation tax returns (see 4 – Tax).

No distributions were made to Members during the period (see 5 – Member Distributions).

The main issues preventing the final distribution to Members and completion of the liquidation are the submission of pre-liquidation corporation tax returns and refreshing tax clearances from HMRC.



Nick Timpson  
Joint Liquidator

## 2 Asset Realisations

The Declaration disclosed shareholder debts of £450 (the '**Shareholder Debts**'), comprising £499 due from Clugston Group Limited (in liquidation) and £1 due from John Clugston.

The sundry debtor relates to an amount of £219,825 due from Century Health (Nottingham) Limited. The recovery of the debt (or possible distribution by assignment to the shareholders) is currently uncertain.

It is currently anticipated that the Shareholder Debts will be distributed by set off prior to the conclusion of the liquidation.

A receipts and payments account is attached as Appendix 2.

### **3 Creditors**

No creditors were disclosed on the Declaration.

A notice to creditors to prove their claims in the liquidation was advertised in the London Gazette on 20 December 2021.

No claims were forthcoming.



# **4 Tax**

## **4.1 Corporation tax**

There will be returns required for all outstanding periods up to the commencement of the liquidation, which are being prepared and will be submitted to HMRC in due course.

## **4.2 Other taxes**

The Company was never registered for VAT.

The Company was never registered for PAYE.

## **4.3 HMRC clearance**

The ICHU is responsible for submitting HMRC's consolidated claim in respect of all pre-liquidation taxes (PAYE, VAT, corporation tax, etc). The ICHU normally only submits HMRC's final claim in the liquidation, or confirms that HMRC has no claim (i.e. provides formal tax clearance), once any outstanding tax returns have been submitted/agreed for the pre-liquidation period.

HMRC initially provided corporation tax clearance on the basis the Company was dormant for tax purposes (which is not the case). The Joint Liquidators will request a further formal tax clearance from the ICHU after all outstanding corporation tax returns have been submitted (see above).

## **5 Member distributions**

There were no distributions to Members during the period.

## **6 Joint Liquidators' remuneration and expenses**

### **Basis of remuneration**

A written resolution was passed on 16 December 2021 that the remuneration of the Joint Liquidators be fixed in accordance with the Interpath engagement letter dated 1 November 2021.

### **Remuneration and Expenses**

The Joint Liquidators' remuneration of £10,000 and expenses of £291 (for pre and post liquidation periods) were paid by the Company prior to the liquidation and, therefore, there were no such payments during the period.

The remuneration was approved by creditors of the Clugston Group Limited (in liquidation).

Any further fees will be subject to the same fee approval process.

### **Requests for further information**

If you would like to request more information about the Joint Liquidators' remuneration and expenses disclosed in this report, you must do so in writing within 21 days of receiving this report.

### **Right to challenge the Joint Liquidators' remuneration and expenses**

If you wish to challenge the basis of the Joint Liquidators remuneration, the remuneration charged, or the expenses incurred during the period covered by this report, you must do so by making an application to Court within eight weeks of receiving this report.

The full text of the relevant legislation can be provided on request by writing to John Frankland at Interpath Advisory, 5th Floor, 130 St Vincent Street, Glasgow G2 5HF, or by email at [john.frankland@interpathadvisory.com](mailto:john.frankland@interpathadvisory.com)

## Appendix 1      Statutory and other information

Company name	Clugston PF Limited
Previous company names if applicable	J.H, Eastwood Limited (until 08/08/1996)
Trading names if applicable	N/a
Date of incorporation	26 January 1967
Company registration number	00896747
Registered office prior to liquidation	St Vincent House Normanby Road Scunthorpe North Lincolnshire DN15 8QT
Present registered office	c/o Interpath Ltd, 10 Fleet Place, London EC4M 7RB
Most recent principal trading address prior to liquidation	St Vincent House Normanby Road Scunthorpe North Lincolnshire DN15 8QT
Nature of business	Non-trading holding company

Appointed by	Members pursuant to Section 91 of the Insolvency Act 1986
Date of appointment	16 December 2021
Joint Liquidators' details	Nicholas James Timpson and Howard Smith
Joint Liquidators' address	Interpath Ltd, 10 Fleet Place, London EC4M 7RB
Change of office holder	Howard Smith replaced Steve Absolom as Joint Liquidator on 10 June 2022
Functions	The functions of the Joint Liquidators are being exercised by them individually or together in accordance with Section 231(2) of the Insolvency Act 1986

## Appendix 2      Joint Liquidators' receipts and payment account

There were no receipts and payments during the period from 16 December 2021 to 15 December 2022, as shown below:

<b>Declaration of solvency</b>	<b>Receipts and Payments</b>		
£	ASSET REALISATIONS	£	£
450	Shareholder debtors	<u>NIL</u>	NIL
Uncertain	Sundry debtor	<u>NIL</u>	NIL
	COST OF REALISATIONS		
	None	<u>NIL</u>	NIL
	CREDITORS		
	None	<u>NIL</u>	NIL
	DISTRIBUTIONS		
	Ordinary shareholders	<u>NIL</u>	NIL
<u><b>NIL</b></u>			<u><b>NIL</b></u>

## Appendix 3      Joint Liquidators' charging and expenses policy

### *Joint Liquidators' charging policy*

The time charged to the liquidation is by reference to the time properly given by the Joint Liquidators and their staff in attending to matters arising in the liquidation. This includes work undertaken by in-house Interpath Advisory tax, VAT and employee specialists.

The Joint Liquidators' policy is to delegate tasks in the liquidation to appropriate members of staff considering their level of experience and requisite specialist knowledge, supervised accordingly, so as to maximise the cost effectiveness of the work performed. Matters of particular complexity or significance requiring more exceptional responsibility are dealt with by senior staff or the Joint Liquidators themselves.

Under the terms of the Interpath engagement letter dated 1 November 2021 the Joint Liquidators are paid a fixed fee of £10,000 plus VAT and expenses for the liquidation, including pre-liquidation advice in assisting the Company's director in preparing for the liquidation. It is only the Joint Liquidators' costs in dealing with matters which fall outside the scope of the fixed fee that are charged on a time cost basis.

### *Hourly rates*

The relevant charge-out rates per hour worked for the grades of the Joint Liquidators' staff actually or likely to be involved on this liquidation are set out below. Time is charged by reference to actual work carried out on the liquidation.

All staff who have worked on the liquidation have charged time directly to the liquidation and are included in the analysis of time spent. The cost of staff employed in central administration functions is not charged directly to the liquidation but is reflected in the general level of charge-out rates.

<b>Grade/role</b>	<b>Hourly rate</b>
Managing Director	£985
Director	£910
Associate Director	£810
Manager	£650
Senior Associate	£475
Associate	£350
Secretary	£350

The charge-out rates used by the Joint Liquidators might periodically rise (for example to cover annual inflationary cost increases) over the period of the liquidation. Any material amendments to these rates will be notified in the next statutory report.

### *Policy for the recovery of expenses*

Where expenses are not being paid by a third party, the Joint Liquidators will seek to recover both Category 1 and Category 2 expenses from the estate. Such expenses are

defined within Statement of Insolvency Practice 9 regarding payments to office holders and their associates, and is produced by the Association of Business Recovery Professionals, and is available at <https://www.r3.org.uk/technical-library/england-wales/technical-guidance/fees/more/29114/page/1/guide-to-liquidators-fees/>.

*Expenses:* These are any payments which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also includes disbursements which are payments first met by the office holder, and then reimbursed to the office holder from the estate.

*Category 1 expenses:* These are payments to persons providing the service to which the expense relates who are not an associate of the office holder. These may include, for example, advertising, room hire, storage, postage, telephone charges, travel expenses, and equivalent costs reimbursed to the officeholder or his or her staff.

*Category 2 expenses:* These are payments to associates or which have an element of shared costs. They may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis, for example, business mileage.

Category 2 expenses charged by Interpath include mileage. This is calculated as follows:

Mileage claims fall into three categories:

Use of privately-owned vehicle or car cash alternative – 45p per mile.

Use of company car – 60p per mile.

Use of partner's car – 60p per mile.

For all of the above car types, when carrying Interpath passengers an additional 5p per mile per passenger will also be charged where appropriate.

The Joint Liquidators have the authority to pay Category 1 expenses without the need for any prior approval from Members of the Company.

If applicable, Category 2 expenses have been/will be approved in the same manner as the Joint Liquidators' remuneration.

## Appendix 4      Glossary

<b>Company</b>	Clugston PF Limited - in Members' Voluntary Liquidation
<b>Declaration</b>	The statutory declaration of solvency, sworn by the director prior to the commencement of the liquidation, in accordance with Section 89 of the Insolvency Act 1986
<b>HMRC</b>	HM Revenue & Customs
<b>ICHU</b>	Insolvency Claims Handling Unit – a department of HMRC
<b>Interpath/Interpath Advisory</b>	Interpath Ltd
<b>Joint Liquidators</b>	Nick Timpson and Howard Smith
<b>Members</b>	The shareholders of the Company



## Appendix 5

### Notice: About this progress report

This progress report has been prepared by Nick Timpson and Howard Smith, the Joint Liquidators of the Company, solely to comply with their statutory duty under the Insolvency (England and Wales) Rules 2016 to provide the Member with an update on the progress of the liquidation of the estate, and for no other purpose.

This report is not suitable to be relied upon by any other person, or for any other purpose, or in any other context including any investment decision in relation to any debt of or any financial interest in the Company. Any person that chooses to rely on this report for any purpose or in any context other than under the Insolvency (England and Wales) Rules 2016 does so at their own risk. Any estimated outcomes for Members included in this report are illustrative only and cannot be relied upon as guidance as to the actual outcome for Members.

Nick Timpson and Howard Smith are authorised to act as Insolvency Practitioners by the Institute of Chartered Accountants in England & Wales.

The appointments of the Joint Liquidators are personal to them and, to the fullest extent permitted by law, Interpath does not assume any responsibility and will not accept any liability to any person in respect of this report or the conduct of the liquidation.

As officeholders, the Joint Liquidators are Data Controllers of personal data as defined by the Data Protection Act 2018. Personal data will be kept secure and processed only for matters relating to the appointment. For further information, please see Interpath's Privacy policy at – [www.interpathadvisory.com/privacy-insolvency](http://www.interpathadvisory.com/privacy-insolvency).

**[www.interpathadvisory.com](http://www.interpathadvisory.com)**

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