

Liquidator's Progress Report

S.192

Pursuant to Sections 92A and 104A and 192
of the Insolvency Act 1986

To the Registrar of Companies

Company Number

02651168

Name of Company

Durham County Waste Management Company Limited

I / We

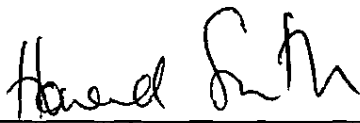
Mark Granville Firmin, KPMG LLP, 1 The Embankment, Neville Street, Leeds, LS1 4DW

Howard Smith, KPMG LLP, 1 The Embankment, Neville Street, Leeds, LS1 4DW

the liquidator(s) of the company attach a copy of my/our Progress Report
under section 192 of the Insolvency Act 1986

The Progress Report covers the period from 01/07/2013 to 30/06/2014

Signed



Date

28/8/14

KPMG LLP
1 The Embankment
Neville St
Leeds
LS1 4DW

Ref DD626D5640/CMC/LR/SR

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Durham County Waste Management Company Limited
(In Liquidation)
Liquidators' Abstract of Receipts & Payments

Statement of Affairs		From 01/07/2013 To 30/06/2014
16,232 00	ASSET REALISATIONS Cash at bank	16,231 57 <u>16,231 57</u>
	OTHER REALISATIONS Bank interest, gross	49 86 <u>49 86</u>
	COST OF REALISATIONS Legal fees Re-direction of mail Statutory advertising	1,000 00 195 00 547 33 <u>(1,742 33)</u>
(296,888 00)	UNSECURED CREDITORS Barclays Mercantile	NIL
(56,439 00)	Operating lease liabilities	NIL
(75,673 00)	Tursdale lease liability	NIL
(61,072 00)	Prospect House lease liability	<u>NIL</u> NIL
(1,378,002 00)	DISTRIBUTIONS Ordinary shareholders	NIL <u>NIL</u>
<u>(1,851,842 00)</u>		<u><u>14,539.10</u></u>
	REPRESENTED BY	
	VAT receivable	309 47
	Current account	14,539 10
	Floating ch VAT control	(309 47)
		<u><u>14,539.10</u></u>



**Durham County Waste Management Company
Limited
in creditors voluntary liquidation
("the Company")**

**Annual Report
to creditors pursuant to Section 104A of
the Insolvency Act 1986**

**KPMG LLP
29 August 2014
*This report contains 16 pages***



Annual Report
KPMG LLP
29 August 2014

Glossary

the Company	Durham County Waste Management Company Limited (Company registered number 02651168)
the Council	Durham County Council
CVA	Company Voluntary Arrangement
CVL	Creditors Voluntary Liquidation
PWM	Premier Waste Management Limited (Company registered number 03616068)
the Joint Liquidators or Liquidators	Mark Granville Firmin and Howard Smith of KPMG LLP, 1 The Embankment, Neville Street, Leeds, LS1 4DW
the Period	1 July 2013 to 30 June 2014
the Proposal	the CVA Proposal approved by creditors on 12 February 2013

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KPMG LLP
29 August 2014

About this report

This progress report has been prepared by Mark Granville Firmin and Howard Smith of KPMG LLP, the Liquidators of this company, solely to comply with their statutory duty under the Insolvency Act and Rules 1986 to provide members and creditors 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 the debt of or any financial interest in this company. Any person that chooses to rely on this report for any purpose or in any context other than under the Insolvency Act and Rules 1986 (as amended) does so at their own risk.

Any estimated outcomes for creditors included in this report are illustrative only and cannot be relied upon as guidance as to the actual outcomes for individual creditors.

Mark Granville Firmin is authorised to act as an insolvency practitioner by the Institute of Chartered Accountants in England and Wales. Howard Smith is authorised to act as an insolvency practitioner by the Insolvency Practitioners Association.

The appointments of the Joint Liquidators are personal to them and, to the fullest extent permitted by law, KPMG LLP 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.

Please note that unless stated otherwise, all amounts in this report and appendices are stated net of VAT.

1 . Executive Summary

I was appointed Joint Liquidator of the Company together with Mark Firmin at the meetings of the Company's members and creditors held on 1 July 2013

The Company was part of a group, with its main trading subsidiary being PWM (together "the Group") I was also appointed Joint Liquidator of PWM together with Mark Firmin on 1 July 2013 Prior to the CVLs, both companies were subject to CVAs which were interlocking and conditional on the approval of one another

In accordance with Section 104A of the Insolvency Act 1986, I set out below my first annual report on the progress of the liquidation This report covers the 12 month period from 1 July 2013 to 30 June 2014

To date, realisations in the liquidation total £16,281.

Full details of the progress of the liquidation are detailed below with all the relevant statutory information included by way of Appendices (see Sections 3 - Comments on the Appendices)

1.1 Office Holders



Joint Liquidator – Howard Smith

Joint Liquidator – Mark Granville Firmin

2 Progress to Date

2.1 Background information

The Group's activities primarily comprised its contract for the waste management services of the Council ("the Waste Contract"). On 31 May 2011, the Council served two years' notice to terminate the Waste Contract.

Following a consideration of alternative options, the directors believed that as a result of the termination of the Waste Contract, the Company could not avoid insolvent liquidation. The directors were therefore unable to continue to trade outside of an insolvency process.

The objective of the CVA Proposals was to allow the Group to continue to trade until the end of the Waste Contract on 31 May 2013. This would allow the Group to benefit from the profits generated by a further period of trading, whilst protecting the position of the Group's creditors.

The CVA Proposals were further enhanced by a number of concessions which were made available by the Council.

The CVA was duly implemented on 12 February 2013, and notices were sent to all known creditors and to court on 15 February 2013.

The Proposal stated that the majority of the Company's assets would be held on trust by the Joint Supervisors and, following termination of the Waste Contract, the Company would be placed into CVL. This would enable the liquidators to disclaim any onerous leases, licences or contracts and to realise any remaining assets that were not held on trust, for the benefit of the Company's unsecured creditors, which might accrue during the CVA trading period.

The Waste Contract terminated on 31 May 2013 and the Joint Liquidators were duly appointed on 1 July 2013.

The assets held on trust are in the process of being realised and distributed for the benefit of the CVA creditors despite the Company being placed into CVL.

The distribution to creditors in the CVA, will be in full and final settlement of 80% of each CVA creditor's claim (i.e. 80% of its debt) allowing those CVA creditors to vote and prove for the remaining 20% in the subsequent liquidations.

2.2 Communication

The Joint Liquidators wrote to all known creditors on 22 July 2013 advising them of their appointment and circulated the Directors' Report, which had been presented at the Section 98 Meeting held on 1 July 2013.

paragraph (b), inappropriate

(1B) The application must, subject to any order of the court under Rule 4 49E(5), be made no later than 8 weeks (or, in a case failing within Rule 4 108, 4 weeks) after receipt by the applicant of the progress report, or the draft report under Rule 4 49D, which first reports the charging of the remuneration or the incurring of the expenses in question (“the relevant report”)

(2) The court may, if it thinks that no sufficient cause is shown for a reduction, dismiss the application, but it shall not do so unless the applicant has had opportunity to attend the court for a hearing, of which he has been given at least 5 business days’ notice but which is without notice to any other party

If the application is not dismissed under this paragraph, the court shall fix a venue for it to be heard, and give notice to the applicant accordingly

(3) The applicant shall, at least 14 days before the hearing, send to the liquidator a notice stating the venue and accompanied by a copy of the application, and of any evidence which the applicant intends to adduce in support of it

(4) If the court considers the application to be well-founded, it must make one or more of the following orders –

(a) an order reducing the amount of remuneration which the liquidator was entitled to charge,

(b) an order fixing the basis of remuneration at a reduced rate or amount,

(c) an order changing the basis of remuneration,

(d) an order that some or all of the remuneration or expenses in question be treated as not being expenses of the liquidation,

(e) an order that the liquidator or the liquidator’s personal representative pay to the company the amount of the excess of remuneration or expenses or such part of the excess as the court may specify,

and may make any other order that it thinks just, but an order under sub-paragraph (b) or (c) may be made only in respect of periods after the period covered by the relevant report

(5) Unless the court orders otherwise, the costs of the application shall be paid by the applicant and are not payable as an expense of the liquidation

2.3 Assets

2.3.1 Cash at bank

The Joint Liquidators have received £16,232, being funds held in the Company's pre-appointment bank account

2.4 Liabilities

2.4.1 Unsecured creditors

The CVA Proposal stated that the distribution to creditors in the CVA will be in full and final settlement of 80% of each creditor's claim allowing the creditors of the CVA to vote and prove for the remaining 20% in the liquidation

The Director's Statement of Affairs estimated that unsecured creditors totalled £490,072

There will be insufficient funds to enable a distribution to unsecured creditors in the liquidation

2.5 Expenses for the Period

The receipts and payments for the Period are set out in the attached Receipts and Payments Account (see Appendix 2)

The office holders' time costs for the period of this report are also attached (see Appendix 3)

The statutory provisions relating to remuneration are set out in Rule 4.127 of the Insolvency Rules 1986. A creditors' guide to fees can be found at

http://www.r3.org.uk/media/documents/publications/professional/Guide_to_Liquidators_Fees_Nov2011.pdf

However, if you are unable to access this guide and would like a copy, please contact Clare McCain on 0191 401 3867

For the period from 1 July 2013 to 30 June 2014, we have incurred time costs of £67,237, representing 196 hours at an average rate of £344 per hour. This includes the Tax, VAT, Employee, Health and Safety and Pensions advice from KPMG LLP in-house specialists

A detailed breakdown of the charge out rates for the duration of the liquidation is included in Appendix 3 to this report

Please note that all staff who have worked on this assignment, including cashiers and secretarial staff have charged time directly to the assignment and are included in the analysis of time spent. The cost of staff employed in central administration functions is not charged directly to this assignment but is reflected in the general level of the charge out rates

At the meeting of creditors held on 1 July 2013, the following resolutions were passed in relation to the Joint Liquidators' remuneration

"That the remuneration of the Joint Liquidators be fixed on the basis of time properly spent by the Joint Liquidators and their staff in attending to matters arising in the liquidation at KPMG LLP standard charge out rates which may vary. To be drawn from time to time"



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29 August 2014

“That the Joint Liquidators be able to draw category 2 disbursements, which are to be charged in accordance with the firms policy”, and

“That the charge out rates applied during the liquidation be the KPMG LLP standard charge out rates with a 20% reduction applied ”

Please note that with the 20% reduction being applied to the KPMG LLP standard charge out rates, the Joint Liquidators time costs for the period 1 July 2013 to 30 June 2014 are £53,789

The Joint Liquidators have not drawn any fees during the period of this report

In addition, time costs of £3,929 were incurred in connection with convening the meeting of members and creditors to place the Company into liquidation, and £4,322 for fees incurred in preparing the statement of affairs. These fees were approved at the meeting of creditors held on 1 July 2013. Please note that the reduction to KPMG LLP standard charge out rates will also be applied to these time costs, reducing the fees to £3,143 and £3,458 respectively

The Joint Liquidators have incurred disbursements totalling £250 in the Period, of which none have been drawn

Expenses for this period total £61,649 including amounts not yet paid (see Appendix 4 for details)

Additional information about the expenses charged the period is available from the office holder upon request by any secured creditor, and any other creditor or creditors owed 5% or more in value of the unsecured liabilities listed. Full details of the process to obtain more information under Rule 4 49E Insolvency Rules 1986 and to challenge the Joint Liquidator's remuneration and expenses under Rule 4 131 Insolvency Rules 1986 are included in Appendix 4 should creditors wish to do so

3 Comments on the Appendices

3.1 Appendix 1: Statutory Information

Please see Appendix 1 for a summary of the Company's statutory information

3.2 Appendix 2: Receipts & payments account for the period

3 2.1 Receipts

Please see Section 2 3 for comments on the receipts during the period

3 2 1.1 *Bank interest*

During the Period gross interest has been received in the sum of £50

3 2 2 Payments

3 2 2 1 *Legal fees and disbursements*

During the Period Squire Sanders (UK) LLP have been paid £1,000 in respect of legal fees for advising the Joint Liquidators on appointment related matters

3 2.2 2 *Other costs*

During the Period other costs of £742 have been incurred which include, £195 for mail redirection and £547 in relation to statutory advertising

3.3 Analysis of office holders' time costs

3 3 1 Appointment and related formalities

Following the Joint Liquidators' appointment on 1 July 2013, time costs of £7,715 (27 hours) have been spent in relation to statutory duties. This includes, but is not limited to, notifying all known creditors of their appointment

3 3 2 Checklists and reviews

Time costs of £10,375 (33 hours) have been incurred in reviewing files and ensuring all statutory obligations are being complied with

3 3.3 D Form drafting and submission

Time costs of £4,069 (13 hours) have been incurred in relation to the drafting and submission of the Joint Liquidators statutory report on the conduct of the Directors to The Insolvency Service

3 3 4 Post appointment VAT

Time costs of £7,050 (22 hours) have been incurred in the preparation of the Company's VAT returns

3 3 5 Post appointment corporation tax

Time costs of £17,457 (42 hours) have been incurred in dealing with the complex tax affairs of the Company



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29 August 2014

3.4 Expenses for the Period

Expenses for the Period are summarised in Appendix 4 which include the time costs as analysed in Appendix 3

Appendix 1 - Statutory Information

Appointment	
For period	1 July 2013 to 30 June 2014
Company name	Durham County Waste Management Company Limited
Nature of business	Waste Management
Date of appointment	1 July 2013
	Mark Granville Firmin was appointed on 1 July 2013 as Joint Liquidator by the Company's members and creditors and is authorised to act as an insolvency practitioner by the Institute of Chartered Accountants in England & Wales
	Howard Smith was appointed on 1 July 2013 as Joint Liquidator by the Company's members and creditors and is authorised to act as an insolvency practitioner by the Insolvency Practitioners Association
Registered number	02651168
Date of incorporation	03 October 1991
Present registered office	KPMG LLP Quayside House 110 Quayside Newcastle upon Tyne NE1 3DX
Previous registered office	Prospect House Aykely Heads Business Centre Aykely Heads Durham DH1 5TS
Basis of remuneration	Time costs
Application of EC Regulations	EC Regulations apply and these proceedings will be the Main Proceedings as defined in Article 3 of the EC Regulations



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29 August 2014

Appendix 2 - Office holders' receipts and payments account for the period 1 July 2013 to 30 June 2014

Durham County Waste Management Company Limited (In Liquidation) Liquidators' Abstract of Receipts & Payments

Statement of Affairs		From 01/07/2013 To 30/06/2014
16,232 00	ASSET REALISATIONS Cash at bank	16,231 57 16,231 57
	OTHER REALISATIONS Bank interest, gross	49 86 49 86
	COST OF REALISATIONS Legal fees Re-direction of mail Statutory advertising	1,000 00 195 00 547 33 (1,742 33)
(296,888 00)	UNSECURED CREDITORS Barclays Mercantile	NIL
(56,439 00)	Operating lease liabilities	NIL
(75,673 00)	Tursdale lease liability	NIL
(61,072 00)	Prospect House lease liability	NIL
	DISTRIBUTIONS Ordinary shareholders	NIL NIL
(1,378,002 00)		
(1,851,842.00)		14,539 10
	REPRESENTED BY	
	VAT receivable	309 47
	Current account	14,539 10
	Floating ch VAT control	(309.47)
		14,539 10

Appendix 3 - Analysis of office holders' time costs for the period 1 July 2013 to 30 June 2014

	Partner / Director	Manager	Administrator	Support	Total hours	Time cost	Average hourly rate
Administration & planning							
Bankrupt/Director/Member							
Notification of appointment			1 00		1 00	£250 00	£250 00
Cashiering							
General (Cashiering)	0 40		5 00		5 40	£1 411 00	£261 30
Reconciliations (& IPS accounting reviews)			1 60		1 60	£416 50	£260 31
Statutory and compliance							
Appointment and related formalities	2 50	3 50	20 90		26 90	£7 715 00	£286 80
Checklist & reviews	1 30	13 50	17 70		32 50	£10,374 50	£319 22
Statutory advertising			0 50		0 50	£125 00	£250 00
Strategy documents	5 20	2 00			7 20	£3,612 00	£501 67
Tax							
Initial reviews - CT and VAT	1 00	8 45	1 25		10 70	£4 008 50	£374 63
Post appointment corporation tax		41 55			41 55	£17 456 75	£420 14
Post appointment VAT	1 20	10 30	10 85		22 35	£7 050 25	£315 45
Creditors							
Creditors and claims							
General correspondence			5 40		5 40	£1 425 00	£263 89
Notification of appointment		0 50			0 50	£182 50	£365 00
Statutory reports	0 50				0 50	£242 50	£485 00
Employees							
Pension funds	0 30				0 30	£145 50	£485 00
Pensions reviews			3 00		3 00	£555 00	£185 00
Investigation							
Directors							
D form drafting and submission	1 50	3 00	8 10		12 60	£4 069 00	£322 94
Directors' questionnaire / checklist			1 80		1 80	£472 50	£262 50
Statement of affairs	1 50				1 50	£727 50	£485 00
Investigations							
Correspondence re investigations			3 25		3 25	£633 75	£195 00
Realisation of assets							
Asset Realisation							
Cash and investments			0 30		0 30	£75 00	£250 00
Freehold property		3 00			3 00	£1,095 00	£365 00
Health & safety		1 00			1 00	£365 00	£365 00
Leasehold property	1 90	10 50	0 30		12 70	£4,829 00	£380 24
Total in period					195 55	£67 236 75	£343 83
			Fees		Hours	Cost	
B/f			0 00		0 00	£0 00	£0 00
In the period			0 00		195 55	£67,236 75	£343 83
C/f			0 00		195 55	£67 236 75	£343 83



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29 August 2014

Charge out rates for the period 1 July 2013 to 30 June 2014

	Hourly rate from 1 October 2012 onwards (£)	Hourly rate from 1 October 2013 onwards (£)
Partner	565	565
Director	485	485
Senior Manager	450	475
Manager	365	385
Senior Administrator	250	265
Administrator	185	195
Support	115	120

Please note, as stated in Section 2.5 the charge out rates applied during the liquidation will be the KPMG LLP standard charge out rates shown above with a 20% reduction applied

Joint Liquidators' disbursements

Expenses	£
Bordereau	250 00
Total expenses	250.00

Where funds permit the officeholder will look to recover both Category 1 and Category 2 disbursements from the estate. For the avoidance of doubt, such expenses are defined within SIP 9 as follows:

Category 1 disbursements These are costs where there is specific expenditure directly referable both to the appointment in question and a payment to an independent third party. 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 disbursements These are costs that are directly referable to the appointment in question but not to a payment to an independent third party. They may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis, for example, business mileage.

Any disbursements to be paid from the estate are disclosed within the summary of disbursements above.

The only Category 2 disbursement that KPMG Restructuring currently charges is mileage. Mileage claims fall into three categories:

- use of privately-owned vehicle or car cash alternative – 45 pence per mile,
- use of company car – 60 pence per mile, and
- use of partner's car – 60 pence per mile

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



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Appendix 4 - Schedule of expenses for the period 1 July 2013 to 30 June 2014

Section	Account	Accrued (£)	Paid (£)	Total (£)
Cost of realisations				
	Joint Liquidators' fees	53,789	-	53,789
	Joint Liquidators' expenses	250	-	250
	Legal fees	-	1,000	1,000
	Legal disbursements	-	-	-
	Costs of preparation of Statement of Affairs	3,458	-	3,458
	Costs of convening Section 98 meeting	3,143	-	3,143
TOTAL		60,649	1,000	61,649

Please note that the Joint Liquidators' fees and disbursements shown above have been accrued at KPMG LLP's standard charge out rates with a 20% reduction applied, as agreed by the majority of creditors at the Section 98 Meeting held on 1 July 2013

To determine if the quantum of the fees to be taken is reasonable the analysis included at Appendix 3 should be reviewed and any additional information can be requested by any secured creditor or any unsecured creditor(s) with at least 5% in value of the unsecured debt in accordance with rule 4.49E Insolvency Rules 1986. This request must be made within 21 days receipt of the report. The full text of that rule can be provided on request.

In addition creditors are reminded that the quantum can be challenged by unsecured creditor(s) with at least 10% in value excluding that creditors claim by making an application to court in accordance with rule 4.131 Insolvency Rules 1986. The full text of this rule can also be provided on request.

Extract from the Insolvency Rules 1986

Insolvency Rules 1986

4.49E Creditors' and members' request for further information

- (1) If-
- (a) within the period mentioned in paragraph (2)-
 - (i) a secured creditor, or
 - (ii) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question), or
 - (iii) members of the company in a members' voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company, or
 - (b) with the permission of the court upon an application made within that period mentioned in paragraph (2)-
 - (i) any unsecured creditor, or
 - (ii) any member of the company in a members' voluntary winding up, makes a request in writing to the liquidator for further information about remuneration or expenses set out in the progress report in accordance with Rule 4 49B(1)(e) or (f) (including by virtue of Rule 4 49C(5)) or in a draft report under Rule 4 49D, the liquidator must, within 14 days of receipt of the request, comply with paragraph (3) except to the extent that the request is in respect of matter in a draft report under Rule 4 49D or a progress report required by Rule 4 108 which (in either case) was previously included in a progress report not required by Rule 4 108
- (2) The period referred to in paragraph 1(a) and (b) is –
- (a) 7 business days of receipt (by the last of them in the case of an application by more than one member) of the progress report where it is required by Rule 4 108, and
 - (b) 21 days of receipt (by the last of them in the case of an application by more than one member) of the report or draft in any other case
- (3) The liquidator complies with this paragraph by either –

<p>(a) providing all of the information asked for, or</p> <p>(b) so far as the liquidator considers that –</p> <p style="padding-left: 40px;">(i) the time or cost of preparation of the information would be excessive, or</p> <p style="padding-left: 40px;">(ii) disclosure of the information would be prejudicial to the conduct of the liquidation or might reasonably be expected to lead to violence against any person, or</p> <p style="padding-left: 40px;">(iii) the liquidator is subject to an obligation of confidentiality in respect of the information,</p> <p style="padding-left: 40px;">giving reasons for not providing all of the information</p> <p>(4) Any creditor, and any member of the company in a members' voluntary winding up, who need not be the same as the creditors or members who asked for the information, may apply to the court within 21 days of –</p> <p style="padding-left: 40px;">(a) the giving by the liquidator of reasons for not providing all the information asked for, or</p> <p style="padding-left: 40px;">(b) the expiry of the 14 days provided for in paragraph (1),</p> <p>and the court may make such order as it thinks just</p> <p>(5) Without prejudice to the generality of paragraph (4), the order of the court under that paragraph may extend the period of 8 weeks or, as the case may be, 4 weeks provided for in Rule 4 131(1B) or 4 148C(2) by such further period as the court thinks just</p> <p>(6) This Rule does not apply where the liquidator is the official receiver</p>	<p>4.131 Creditors' claim that remuneration is [or other expenses are] excessive</p> <p>(1) Any secured creditor, or any unsecured creditor with either the concurrence of at least 10% in value of the creditors (including that creditor) or the permission of the court, may apply to the court for one or more of the orders in paragraph (4)</p> <p>(1A) Application may be made on the grounds that-</p> <p style="padding-left: 40px;">(a) the remuneration charged by the liquidator,</p> <p style="padding-left: 40px;">(b) the basis fixed for the liquidator's remuneration under Rule 4 127, or</p> <p style="padding-left: 40px;">(c) expenses incurred by the liquidator,</p> <p>is or are, in all the circumstances, excessive or, in the case of application under sub-</p>
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