

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

03914702

Name of Company

EnviroLink North West Limited

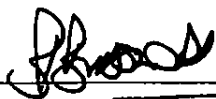
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Beverley Ellice Budsworth, West Point, 501 Chester Road, Old Trafford, Manchester, M16 9HU

the liquidator 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 08/01/2014 to 07/01/2015

Signed



Date

26 FEBRUARY 2015

The Debt Advisor
West Point
501 Chester Road
Old Trafford
Manchester
M16 9HU

Ref E242672/BEB/MM/KM

SATURDAY



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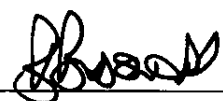
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Envirolink North West Limited
(In Liquidation)
Liquidator's Abstract of Receipts & Payments

Statement of Affairs		From 08/01/2014 To 07/01/2015	From 08/01/2013 To 07/01/2015
	SECURED ASSETS		
75,201 00	Book Debts	7,136 74	84,997 06
		<u>7,136 74</u>	<u>84,997 06</u>
	ASSET REALISATIONS		
200 00	Postage stamps	NIL	200 00
13,688 00	Paypal	13,805 69	15,216 32
2,200 00	Furniture & Equipment	NIL	3,018 00
	Book Debts	NIL	NIL
	Property Rights/Patents	NIL	1,000 00
	Sundry Refund	NIL	169 98
1,333 00	Insurance Refund	NIL	319 51
133,046 00	Cash at Bank	NIL	131,361 05
	Rates refund	NIL	4,235 90
	Bank Interest	684 52	1,057 24
		<u>14,490 21</u>	<u>156,578 00</u>
	COST OF REALISATIONS		
	Specific Bond	NIL	330 00
	Statement of Affairs Fee	NIL	9,043 00
	Liquidator's Fees	6,732 70	19,673 00
	Liquidator's Expenses	36 77	36 77
	Company Search Fees	3 00	9 00
	Agents/Valuers Fees	NIL	2,753 21
	Legal Fees	1,500 00	1,500 00
	Corporation Tax	86 35	86 35
	Accountancy Fees	NIL	1,165 00
	Employment Agent Fees	250 00	250 00
	Re-Direction of Mail	NIL	60 00
	Statutory Advertising	84 60	414 90
	Bank Charges	36 00	52 70
		<u>(8,729 42)</u>	<u>(35,373 93)</u>
	PREFERENTIAL CREDITORS		
(11,899 00)	Arrears of Wages	NIL	NIL
(13,185 00)	Holiday Pay	NIL	NIL
	Employee Arrears/Hol Pay	19,533 38	19,533 38
		<u>(19,533 38)</u>	<u>(19,533 38)</u>
	UNSECURED CREDITORS		
(13,988 00)	Trade & Expense Creditors	116,840 54	116,840 54
(2,526 00)	Employees - arrears of wages	1,160 25	1,160 25
(24,480 00)	Landlord	NIL	NIL
(398,490 00)	Mersey Waste Disposal Authority	NIL	NIL
(18,991 00)	HM Revenue & Customs - PAYE/NIC	2,392 67	2,392 67
(4,031 00)	HM Revenue & Customs - VAT	NIL	NIL
(43,545 00)	Pay In Lieu Of Notice	NIL	NIL
(31,427 00)	Redundancy Pay	NIL	NIL
(18,746 00)	Memberships	NIL	NIL
		<u>(120,393 46)</u>	<u>(120,393 46)</u>
	DISTRIBUTIONS		
(7 00)	Ordinary Shareholders	NIL	NIL

Envirolink North West Limited
(In Liquidation)
Liquidator's Abstract of Receipts & Payments

Statement of Affairs	From 08/01/2014 To 07/01/2015	From 08/01/2013 To 07/01/2015
	NIL	NIL
(355,647 00)	(127,029 31)	66,274 29
REPRESENTED BY		
Vat Receivable		4,656 55
Current Account		62,461 25
Vat Payable		(843 51)
		66,274 29


 Beverley Elise Budsworth
 Liquidator



thebusinessdebtadvisor

The Business Debt Advisor Ltd
Westpoint
501 Chester Road
Old Trafford
Manchester
M16 9HU

t 0800 7810 990
f 0333 9999 655

TO ALL KNOWN CREDITORS AND SHAREHOLDERS

advice@thedebtadvisor.co.uk

Our Ref BEB/MM/KM/E242672/14

26 February 2015

Dear Sir/Madam

ENVIROLINK NORTH WEST LIMITED - IN CREDITORS VOLUNTARY LIQUIDATION ("THE COMPANY")

COMPANY NUMBER - 03914702

REGISTERED OFFICE WEST POINT, 501 CHESTER ROAD, OLD TRAFFORD, MANCHESTER, M16 9HU

DATE OF THE LIQUIDATION - 8 JANUARY 2013

I, Beverley Budsworth of The Business Debt Advisor, West Point, 501 Chester Road, Manchester, M16 9HU refer to my appointment as Liquidator of the above company and am pleased to present my second annual progress report, together with a receipts and payments account for the period under review, being 8 January 2014 to 7 January 2015 (Appendix I)

As regards specific matters, I comment as follows

ASSETS REALISATIONS

Book Debts

Prior to my appointment the company had debts with a book value of £111,845 and estimated to realise the sum of £75,201

I can confirm that the collection of the debtor ledger has been completed and I am pleased to report that the total sum of £84,997.06 has been collected in this respect. The total realisations exceeded the estimated to realise amount as per the Statement of Affairs. I do not anticipate any further realisations and a breakdown of the debtor collection is detailed as follows -



The Debt Advisor Limited is regulated and authorised
by the Financial Conduct Authority Reg No 606669



**Insolvency
Practitioners
Association**

Registered office: Westpoint, 501 Chester Road, Old Trafford, Manchester, M16 9HU. Company Registration: 6248441
The Business Debt Advisor is a trading name of The Debt Advisor Ltd. B E Budsworth is licensed to act as an Insolvency Practitioner in the UK by the IPA

Debtor	Book Value (£)	Realised to Date (£)	Notes
1	108 00	108 00	Paid in full
2	1,953 00	1,953 00	Paid in full
3	600 00	600 00	Paid in full
4	924 00	924 00	Paid in full
5	1,792 86	1,792 86	Paid in full
6	4,714 50	4,714 50	Paid in full
7	0 00	21,015 19	This was not included in the original debt ledger as previously written off by the company
8	0 00	2,500 00	This was not included in the original debt ledger as this was a refund for over payments on a cancelled contract
9	0 00	612 50	This was not included in the original debt ledger but successfully received in the Liquidation
10	19,176 00	9,600 00	Settlement reached
11	34,380 75	30,000 00	Settlement reached
12	6,959 57	5,893 27	Duplicate entry contained within book value Paid in full
13	1,800 00	1,200 00	An agreement took place with the debtor to repay the debt in 6 monthly instalments. During 2014, 4 instalments were received following which the debtor entered Administration with no prospects of a dividend being made available
14	21,592 03	3,983 74	The debtor strongly disputed the amount owed to the company and requested evidence in respect of the debt which are not available. A settlement was reached and a portion of the overall debt was realised with the balance being written off
15	16,106 42	100 00	Due to a higher counter claim the amount due has been extinguished in full. The sum of £100 has been realised
16	579 89	Written off	Due to a higher counter claim the amount due has been extinguished in full
17	1,158 00	Written off	Customer refused to pay due to substantial defaults
Total	£111,845.02	£84,997.06	

Postage Stamps

The company's postage stamps were sold at auction by JPS Chartered Surveyors ("JPS") for £200, in line with the estimated to realise valuation

Paypal

Following my appointment the statement of affairs highlighted that paypal are holding company's funds in the sum of £13,688 00. The sum of £1,410 63 was realised on 7 January 2014 and the final sum of £13,805 69 was remitted by paypal on 21 May 2014. There are no further realisations expected in this regard

Furniture & Equipment

As previously reported JPS valued the company's furniture and equipment and estimated to realise the sum of £2,200. A higher realisation was achieved via an online auction and the sum of £3,018 was received in this respect.

Property Rights/Patents

The company's property rights and patents which comprised databases and intellectual information did not have any realisable value. However, following my appointment an offer was received from an ex-employee in the sum of £1,000 plus VAT. JPS carried out a valuation and recommended that the offer be accepted. The full sum was received on 10 May 2013.

Sundry Refund

During the administration of the liquidation the sum of £169.98 was received in respect of sundry refunds.

Insurance Refund

The statement of affairs stated that a sum of £1,333 would be realised in respect of the insurance refund due to the company. However, following a review by the solicitors, Freeth Cartwright LLP, it was established that a lesser sum of £319.51 was due to the company. I can confirm that this sum was received on 3 December 2013.

Cash at Bank

Prior to my appointment and for the purposes of the statement of affairs, it was highlighted that the sum of £133,046 was held as cash at bank. However, following my appointment the sum of £131,361.05 was received in respect of cash held at bank.

Rates Refund

A refund in the sum of £4,235.90 was received from Warrington Borough Council into the liquidation's estate.

Bank Interest

Bank interest of £1,057.24 has been realised to date. Corporation Tax has been incurred where appropriate.

ADMINISTRATION

In addition to the work undertaken to result in the asset realisations referred to above, throughout the period of my administration, I have responded to the queries of creditors and the directors of the company.

I have complied with my obligations imposed by statute and my regulatory body which include, but are not limited to, the submission of returns to Companies House, HM Revenue and Customs and specific penalty bonding.

INVESTIGATION

I have undertaken a review of the books and records of the company and the conduct of the directors in the period prior to my appointment

In accordance with my statutory duty, a Conduct Report on the directors has been submitted to the Insolvency Services of the Department of Business Enterprise & Regulatory Reform, pursuant to the Company Directors Disqualification Act 1986

EXPENSES OF THE LIQUIDATION

The majority of the entries are self explanatory. As regards specific matters, I comment as follows

Statement of Affairs Fee

At the meeting of creditors convened pursuant to Section 98 of the Insolvency Act 1986 and held on 8 January 2013, creditors authorised that I discharge as first priority from the realisations made in the liquidation, the Statement of Affairs Fee for the preparation of the Statement of Affairs and convening of the meeting of members and creditors in the sum of £9,043.00 plus VAT and disbursements

This sum has been drawn in full

Liquidator's Remuneration

The creditors also authorised that Liquidator's remuneration be fixed by reference to time properly given by the Liquidator and her staff in attending to matters arising in the winding up pursuant to Rule 4.127 (2) of The Insolvency Act 1986. It was resolved that the Liquidator draw remuneration on account of time costs at periodic intervals

For creditor's information, the charge out value of myself and my staff, for the period under review, in attending to matters arising in the winding up amounts to £6,002.70 plus VAT and disbursements. The time costs have been made up of 77.85 hours at an average of £77.11 per hour

For creditor's information, the charge out value of myself and my staff, for the full period, in attending to matters arising in the winding up amounts to £19,754.70 plus VAT and disbursements. The time costs have been made up of 205.45 hours at an average of £96.15 per hour

A breakdown of the time costs between the grades of staff allocated to the administration and investigation of this matter, together with the appropriate charge out rates is detailed below and in Appendix II and Appendix III to this report

A full copy of a creditors' guide to fees can be downloaded from the following site -

<http://www.insolvency-practitioners.org.uk/uploads/Liq.pdf>

Liquidator's Fees drawn during the period under review are detailed on the Receipts and Payments account attached

Liquidators' Disbursements

This firm's disbursement policy was notified to creditors on 24 December 2012. At the meeting of creditors held on 8 January 2013 creditors authorised Category 2 Disbursements on the basis as detailed in Appendix IV

Liquidator's Disbursements drawn during the period under review are detailed on the Receipts and Payments account attached

All disbursements are shown net of VAT. As the company was VAT registered, VAT has been recovered for the benefit of the insolvent estate

Professional Advisors

Professional advisors have been selected on the basis of experience taking into account the size of the assignment. The following agents have been instructed. Details of the basis for their costs are also summarised below

Professional Advisors	Remuneration £	Basis	Work Undertaken
JPS Chartered Surveyors	2,753.21 plus VAT	On a time cost and commission basis	This is for attending the premises, carrying out an inventory and valuation and assisting with the sale of the assets
Hallidays LLP	1,000.00 plus VAT	On a time cost basis	This is for assistance with audit work carried out on the debtor ledger
H W Chartered Accountants	165.00 plus VAT	On a time cost basis	This has been incurred for payroll services
Freeth Cartwright LLP	1,500.00 plus VAT	On a time costs basis	This is for the assistance in collecting debts and professional advice
EK Employment Law Consultants Limited	250 plus VAT	On a time costs basis	This is for the assistance in calculating employee claims and professional advice

Creditors Rights to Receive Information

Should further information regarding the remuneration or expenses detailed in this report be required, it may be requested by creditors or members, in writing, and the information requested shall be provided within a period of 14 days of the request pursuant to Rule 4.49E(1) of The Insolvency Rules 1986

Pursuant to Rule 4.131(1) of The Insolvency Rules 1986, secured creditors or unsecured creditors with either concurrence of 10% in value of the total creditors, may apply to court should they be dissatisfied with the above within a period of 8 weeks of receipt of this report

OUTCOME FOR CREDITORS

Fixed & Floating Charge Creditors

There are no fixed, floating or other secured creditors registered against the company

Preferential Creditors

There were 18 members of staff who were made redundant prior to my appointment and subsequently submitted claims in the liquidation

I can confirm that on 25 July 2014 a dividend of 100p in the pound was declared to all preferential creditors for arrears of wages and holiday claims including the preferential claim from The Secretary of State

The sum of £20,693.63 was distributed in respect of arrears of wages and holidays to all preferential creditors

I urge any preferential creditors who have yet to submit a claim against the company, to contact my office or complete and return the enclosed proof of debt form, as a matter of urgency in order to be added to the schedule of preferential creditors

Unsecured Creditors

There are no floating charges, therefore the provisions relating to the value of the net property and Prescribed Part Pursuant to S176A of The Insolvency Act 1986 are not applicable

The current position as regards non preferential creditor claims is as follows

As per the Statement of Affairs the company has eighty eight creditors with a total estimated liability of £556,224. Following my appointment, I have received claims from sixteen non preferential creditors in the sum of £601,786.83 which have been admitted for dividend purposes

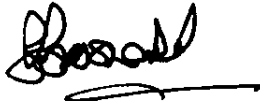
I can confirm that on 25 July 2014 a dividend of 22.06p in the pound was declared to all non preferential creditors and the sum of £139,606.33 was distributed accordingly. A provision for all non proven creditors was taken into account with the total distribution

There are a number of outstanding creditor claims. I urge any non preferential creditors who have yet to submit a claim against the company to contact my office or complete and return the enclosed proof of debt form, as a matter of urgency in order to be added to the schedule of non preferential creditors.

Please note, that I am now in the process of distributing a final dividend to all known creditors and therefore I will endeavour to issue a Notice of Intended Dividend in due course

Should you have any queries with regard to the above please contact Konstantinos Milopoulos on 0333 9999 629 or on k.milopoulos@thedebtadviser.co.uk of this office

Yours faithfully

A handwritten signature in black ink, appearing to read 'B E Budsworth', with a horizontal line drawn underneath it.

B E Budsworth
LIQUIDATOR

**Envirolink North West Limited
(In Liquidation)**

APPENDIX I

Summary of Receipts & Payments

RECEIPTS	Statement of Affairs (£)	From 08/01/2013 To 07/01/2014 (£)	From 08/01/2014 To 07/01/2015 (£)	Total (£)
Book Debts	75,201 00	78,160 32	6,836 74	84,997 06
Postage stamps	200 00	200 00	0 00	200 00
Paypal	13,688 00	1,410 63	13,805 69	15,216 32
Furniture & Equipment	2,200 00	3,018 00	0 00	3,018 00
Property Rights/Patents		1 000 00	0 00	1,000 00
Sundry Refund		169 98	0 00	169 98
Insurance Refund	1,333 00	319 51	0 00	319 51
Cash at Bank	133,046 00	131,361 05	0 00	131,361 05
Rates refund		4,235 90	0 00	4,235 90
Bank Interest		372 72	684 52	1,057 24
		220,248 11	21,326 95	241,575 06

PAYMENTS

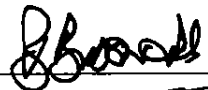
Specific Bond		330 00	0 00	330 00
Statement of Affairs Fee		9,043 00	0 00	9,043 00
Liquidator's Fees		12,940 30	6,732 70	19,673 00
Liquidator's Expenses		0 00	36 77	36 77
Company Search Fees		6 00	3 00	9 00
Agents/Valuers Fees		2,753 21	0 00	2,753 21
Legal Fees		0 00	1,500 00	1,500 00
Corporation Tax		0 00	86 35	86 35
Accountancy Fees		1,165 00	0 00	1,165 00
Employment Agent Fees		0 00	250 00	250 00
Re-Direction of Mail		60 00	0 00	60 00
Statutory Advertising		330 30	84 60	414 90
Bank Charges		16 70	36 00	52 70
Employee Arrears/Hol Pay		0 00	19,533 38	19,533 38
Trade & Expense Creditors	(13,988 00)	0 00	116,840 54	116,840 54
Employees - arrears of wages	(2,526 00)	0 00	1,160 25	1,160 25
HM Revenue & Customs - PAYE/NIC	(18,991 00)	0 00	2,392 67	2,392 67
		26,644 51	148,656 26	175,300 77

Net Receipts/(Payments)

193,603 60 (127,329 31) 66,274 29

MADE UP AS FOLLOWS

Vat Receivable	5,246 36	(589 81)	4,656 55
Current Account	189,200 75	(126,739.50)	62,461.25
Vat Payable	(843 51)	0 00	(843 51)
	193,603.60	(127,329 31)	66,274 29


 Beverley Ellice Budsworth
 Liquidator

SIP 9 ANALYSIS OF TIME SPENT

FROM 8 JANUARY 2014 TO 7 JANUARY 2015

SUMMARY OF HOURS

ACTIVITY	01 Partner	02 Manager / Senior	03 Senior Administrator / Supervisor	04 Administrator	05 Junior	06 Support	Total
01 Administration & Planning	2.00	9.40	0.75	7.30	0.20	0.00	19.65
02 Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03 Investigation	0.00	0.00	0.00	0.20	0.00	0.00	0.20
04 Assets	0.50	6.30	2.35	0.00	0.00	0.00	9.15
05 Creditors	2.75	10.10	0.75	31.20	0.00	0.00	44.80
06 Support	0.25	2.20	0.00	1.60	0.00	0.00	4.05
Total	5.50	28.00	3.85	40.30	0.20	0.00	77.85

Summary of Charges

ACTIVITY	01 Partner	02 Manager / Senior	03 Senior Administrator / Supervisor	04 Administrator	05 Junior	06 Support	Total	Hours	Average Rate £
01 Administration & Planning	444.00	846.00	46.50	365.00	8.00	0.00	1709.50	19.65	87.00
02 Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03 Investigation	0.00	0.00	0.00	10.00	0.00	0.00	10.00	0.20	50.00
04 Assets	111.00	567.00	145.70	0.00	0.00	0.00	823.70	9.15	90.02
05 Creditors	610.50	909.00	46.50	1560.00	0.00	0.00	3126.00	44.80	69.78
06 Support	55.50	198.00	0.00	80.00	0.00	0.00	333.50	4.05	82.35
Total	1221.00	2520.00	238.70	2015.00	8.00	0.00	6002.70	77.85	77.11
Hours	5.50	28.00	3.85	40.30	0.20	0.00	77.85		
Average Rate (£)	222.00	90.00	62.00	50.00	40.00	0.00	77.11		

STAFF CHARGE OUT RATES

GRADE	CHARGE OUT RATE PER HOUR (£)
Junior Administrator	40.00
Administrator & Support	50.00
Senior Administrator	62.00
Supervisor, Cashier	69.50
Manager	90.00
Senior Manager	110.00
Partner	222.00

CALCULATION OF CATEGORY 2 DISBURSEMENTS

Type	Charge
Stationery	34p per creditor per annum
Mileage	40p per mile plus VAT

ENVIROLINK NORTH WEST LIMITED
SIP 9 ANALYSIS OF TIME SPENT
FROM 8 JANUARY 2013 TO 7 JANUARY 2015
SUMMARY OF HOURS

ACTIVITY	01 Partner	02 Manager / Senior	03 Senior Administrator / Supervisor	04 Administrator	05 Junior	06 Support	Total
01 Administration & Planning	5 00	24 20	13 30	7 30	0 20	0 00	50 00
02 Trading	0 00	0 00	0 00	0 00	0 00	0 00	0 00
03 Investigation	0 50	4 30	0 00	0 20	0 00	0 00	5 00
04 Assets	2 30	60 90	25 60	0 00	0 00	0 00	88 80
05 Creditors	2 75	17 60	2 15	31 30	0 00	0 00	53 80
06 Support	0 25	6 00	0 00	1 60	0 00	0 00	7 85
Total	10 80	113 00	41 05	40 40	0 20	0 00	205 45

Summary of Charges

ACTIVITY	01 Partner	02 Manager / Senior	03 Senior Administrator / Supervisor	04 Administrator	05 Junior	06 Support	Total	Hours	Average Rate £
01 Administration & Planning	1110 00	2394 00	824 60	365 00	8 00	0 00	4701 60	50 00	94 03
02 Trading	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
03 Investigation	111 00	1943 00	0 00	10 00	0 00	0 00	2064 00	5 00	412 80
04 Assets	510 60	6201 00	1587 20	0 00	0 00	0 00	8298 80	88 80	93 45
05 Creditors	610 50	1706 00	133 30	1565 00	0 00	0 00	4014 80	53 80	74 62
06 Support	55 50	540 00	0 00	80 00	0 00	0 00	675 50	7 85	86 05
Total	2397 60	12784 00	2545 10	2020 00	8 00	0 00	19754 70	205 45	96 15
Hours	10 80	113 00	41 05	40 40	0 20	0 00	205 45		
Average Rate (£)	222 00	113 13	62 00	50 00	40 00	0 00	96 15		

STAFF CHARGE OUT RATES

GRADE	CHARGE OUT RATE PER HOUR (£)
Junior Administrator	40 00
Administrator & Support	50 00
Senior Administrator	62 00
Supervisor, Cashier	69 50
Manager	90 00
Senior Manager	110 00
Partner	222 00

CALCULATION OF CATEGORY 2 DISBURSEMENTS

Type	Charge
Stationery	34p per creditor per annum
Mileage	40p per mile plus VAT

APPENDIX IV

THE DEBT ADVISOR LIMITED - CURRENT STAFF CHARGE OUT RATES

GRADE	CHARGE OUT RATE PER HOUR
	£
Junior Administrator	40 00
Administrator & Support	50 00
Senior Administrator	62 00
Supervisor, Cashier	69 50
Manager	90 00
Senior Manager	110 00
Partner	222 00

Basis of Payment of Category 1 Disbursements

These relate to expenses incurred by the Insolvency Practitioner in carrying out her duties which are payable to external organisations, e.g. mail redirection. Where there are funds available in the case, these funds will be used to settle these disbursements. Otherwise category 1 disbursements will be paid by The Debt Advisor Limited and recovered from the case when funds permit.

Basis of Calculation of Category 2 Disbursements

- ☐ Postage to be charged at the current first class postage rate
- ☐ Stationery charges calculated at 34p per creditor per annum plus VAT plus £9 per case to cover the provision of files
- ☐ Car Mileage to be re-charged at 45p per mile plus VAT

PROOF OF DEBT - GENERAL FORM

ENVIROLINK NORTH WEST LIMITED		
Date of Resolution for voluntary winding up 8 January, 2013		
1	Name of Creditor (If a company please also give company registration number)	
2	Address of Creditor for correspondence	
3	Total amount of claim, including any Value Added Tax and outstanding uncapitalised interest as at the date the company went into liquidation (see note)	
4	Details of any documents by reference to which the debt can be substantiated [Note there is no need to attach them now but the liquidator may call for any document or evidence to substantiate the claim at his discretion as may the chairman or convenor of any meeting]	
5	If amount in 3 above includes outstanding uncapitalised interest please state amount	£
6	Particulars of how and when debt incurred (If you need more space append a continuation sheet to this form)	
7	Particulars of any security held, the value of the security, and the date it was given	
8	Particulars of any reservation of title claimed in respect of goods supplied to which the claim relates	
9	Signature of creditor or person authorised to act on his behalf	
	Name in BLOCK LETTERS	
	Position with or in relation to creditor	
	Address of person signing (if different from 2 above)	
Admitted to vote for £		Admitted for dividend for £
Date		Date
Liquidator		Liquidator