

# 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 04422684  
Company name in full A W Lewis Carpentry Limited

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

### 2 Liquidator's name

Full forename(s) Gareth  
Surname Bishop

### 3 Liquidator's address

Building name/number 10 St Helen's Road  
Street  
Post town Swansea  
County/Region  
Postcode SA1 4AW  
Country

### 4 Liquidator's name ①

Full forename(s) Sandra  
Surname McAlister

① **Other liquidator**  
Use this section to tell us about  
another liquidator.


### 5 Liquidator's address ②

Building name/number 10 St Helen's Road  
Street  
Post town Swansea  
County/Region  
Postcode SA1 4AW  
Country

② **Other liquidator**  
Use this section to tell us about  
another liquidator.

# LIQ03

## Notice of progress report in voluntary winding up

<b>6</b>	<b>Period of progress report</b>															
From date	<sup>d</sup>	1	<sup>d</sup>	4	<sup>m</sup>	0	<sup>m</sup>	4	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	2
To date	<sup>d</sup>	1	<sup>d</sup>	4	<sup>m</sup>	0	<sup>m</sup>	4	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	3
<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	<div>Signature</div> <div>  </div>															
Signature date	<sup>d</sup>	1	<sup>d</sup>	5	<sup>m</sup>	0	<sup>m</sup>	6	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	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 **Gareth Bishop**

Company name **McAlister & Co Insolvency**

**Practitioners Limited**

Address **10 St Helen's Road**

**Swansea**

Post town **SA1 4AW**

County/Region

Postcode

Country

DX

Telephone **03300563600**

**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)**

**A W Lewis Carpentry Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

<b>Statement of Affairs</b>		<b>From 14/04/2022 To 14/04/2023</b>	<b>From 15/04/2021 To 14/04/2023</b>
<b>£</b>		<b>£</b>	<b>£</b>
	<b>ASSET REALISATIONS</b>		
Uncertain	Book Debts	NIL	NIL
Uncertain	Debtor Retentions	NIL	NIL
	Director Contribution to costs	NIL	6,100.00
NIL	Goodwill	NIL	NIL
		NIL	6,100.00
	<b>COST OF REALISATIONS</b>		
	Data Search	NIL	5.00
	Liquidators Disbursements	NIL	455.00
	Liquidators Fees	NIL	354.77
	Preparation of S. of A.	NIL	5,000.00
	Specific Bond	NIL	20.00
	Statutory Advertising	NIL	182.00
		NIL	(6,016.77)
	<b>PREFERENTIAL CREDITORS</b>		
(14,938.76)	H M Revenue & Customs	NIL	NIL
		NIL	NIL
	<b>UNSECURED CREDITORS</b>		
(28,894.04)	Banks/Institutions	NIL	NIL
(41,000.00)	Bounce Back Loan	NIL	NIL
(6,656.67)	Directors	NIL	NIL
(10,514.10)	Employees	NIL	NIL
(8,659.74)	Trade & Expense Creditors	NIL	NIL
		NIL	NIL
	<b>DISTRIBUTIONS</b>		
(2.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
<b>(110,665.31)</b>		<b>NIL</b>	<b>83.23</b>
	<b>REPRESENTED BY</b>		
	Bank 1 Current		83.23
			<b>83.23</b>

**A W Lewis Carpentry Limited (“the Company”) Creditors’ Voluntary Liquidation (“CVL”)**  
**Registered number: 04422684**  
**Joint Liquidators’ Progress Report for the period from 15 April 2022 to 14 April 2023**

Sandra McAlister and I, of McAlister & Co Insolvency Practitioners Limited, are the Joint Liquidators of the Company and this is our second progress report concerning the liquidation of the Company.

**Key highlights of this report**

A summary of the key information contained within this report is as follows:

- Assets realised total £6,100 (excluding VAT recovered in the liquidation).
- Liquidators’ remuneration was approved by creditors on a fixed fee basis of £20,000, by a correspondence vote which took place on 19 May 2021. In addition, creditors agreed a further fee of 50% of any realisations from assets which were uncovered as part of the liquidators’ investigations. Fees of £354.77 have been drawn to date.
- It is not expected that there will be a distribution to creditors in this matter.

**Appendices**

The following appendices are attached which should be read in conjunction with this report:

Appendix 1	Statutory Information
Appendix 2	Category 1 and 2 Expenses
Appendix 3	Receipts and Payment Account (Receipts and Payments are shown net of VAT)

**Progress and asset realisation in previous periods**

The Joint Liquidators previously reported to creditors on 14 June 2022 that the following assets had been realised:

**Book Debts/Retentions**

Enquiries were made with the director and a quantity surveyor with regards to assisting the recovery of sums due from WRW. Attempts were made to arrange a site visit by the QS with a view to assessing ongoing works and preparing a final account. A county court claim was issued to recover sums due, however, in the meantime WRW entered into Administration. The administrator’s report advises that any distribution will be from the prescribed part only and considering the extensive claims against WRW any potential recovery will be minimal.

**Director Contribution**

As no assets were recovered the liquidators had the director sign a personal guarantee to cover certain costs of the liquidation. To date £6,100 has been received under this guarantee, of which £6,100 was received during the period covered by this report, and no further contributions are being pursued.

Previous reports remain available for view and downloading from <https://www.ips-docs.com>, utilising the same login details with which you have been supplied in order to access this report.

**Progress and asset realisations during the period**

During the period of this report, there have been no further asset realisations.

**Unrealisable assets**

The assets which have proved to be unrealisable are mentioned above in relation to the book debts/retentions.

**Receipts and Payments**

The realisations made and costs incurred so far in regards to the liquidation are stated in the attached Receipts and Payments account, for both the current period and for the duration of the liquidation.

A further breakdown of the expenses is also in the appendices.

The Joint Liquidators’ receipts and payments account has been reconciled to the estate bank account, as at the date of this report.

**Costs**

The costs incurred so far in regards to the liquidation are stated in the attached Receipts and Payments account and should be self explanatory.

A further breakdown of the disbursements is also in the appendices.

### Investigations

A Liquidator is required to carry out work which complies with the requirements of the Company Directors Disqualification Act 1986. Whilst this work may not necessarily bring about any financial benefit to the creditors (unless potential recoveries are identified) we must carry it out.

In accordance with Statement of Insolvency Practice 2 - Investigations by Officeholders in Administration and Insolvent Liquidations, we have conducted an initial review of the Company's records and completed the online questionnaire regarding the conduct of the Directors to the Department for Business, Energy and Industrial Strategy (DBEIS), as provided by them. The submission and the outcome thereof is confidential and cannot be disclosed to you in this report.

An investigation was made into the sale of a motor vehicle prior to our appointment. Internet enquiries suggested that the vehicle may have been sold at an undervalue. The director has provided evidence of repairs being needed to the vehicle however no substantiation for the vehicles alleged poor condition have been received. Considering the director has already provided funds to assist with the costs of the liquidation it has not been considered prudent to pursue this matter further at this time although should further claims be made then the liquidators intend to revisit the matter.

Our investigations into the company bank statements and financial accounts have revealed a possible preference payment to the director in order to reduce his Directors Loan Account. The investigations into this matter are still ongoing and the joint liquidators will update creditors when/if more information becomes available.

### Pre Appointment Costs

This firm's fee in relation to assistance provided with the preparation of the director's Statement of Affairs, and placing the Company in liquidation, was fixed at £5,000.00 plus VAT and disbursements.

Approval for the payment of this fee from the assets of the company was given by creditors in a decision procedure held on 19 May 2021.

This fee has been paid by the director by way of a guarantee provided to the liquidators.

### Statement re 3<sup>rd</sup> Parties

I can confirm that no payment was made to another party for their assistance in preparing the Statement of Affairs, or in regard to the liquidation generally.

### Work Undertaken to date:

A summary of the primary work undertaken by the Liquidators and their staff is below:

Area of work	Work undertaken	Why the work was necessary and benefit to creditors
Administration and Planning	<ul style="list-style-type: none"><li>• Keeping records for the liquidation</li><li>• Filing of tax and VAT returns</li><li>• Cashiering and bank reconciliations</li><li>• Filing the relevant notices upon appointment.</li><li>• Circulating notices to creditors, members, employees and other stakeholders advising of the appointment</li><li>• Regular case reviews</li><li>• Reviewing the circumstances of the case to determine the appropriate strategy</li><li>• Uplifting of company documents</li></ul>	Although this work may not specifically benefit creditors it is necessary for the orderly conduct of the liquidation and to cover statutory and regulatory requirements.
Creditors	<ul style="list-style-type: none"><li>• Dealing with enquiries from creditors</li><li>• Review of proofs of debt</li><li>• Maintaining a list of creditor claims</li><li>• Agreement of claims</li><li>• Processing of employee claims with the Redundancy Service</li><li>• Corresponding with HMRC in regards to claims</li></ul>	<p>Although there may be no direct benefit to general creditors there may be a benefit to individual creditors as well as being a regulatory requirement for the office holders.</p> <p>This is also essential if any distribution were to become payable.</p>

Investigations	<ul style="list-style-type: none"> <li>• Examining the company's records, bank statements and affairs with regard to the conduct of directors</li> <li>• Completion of statutory report to the Insolvency Service under the Company Directors Disqualification Act</li> <li>• Assist the Insolvency service with any further information requests</li> <li>• Searches of Companies House and request information from relevant third parties</li> <li>• Enquiries into potential preference claim</li> </ul>	<p>The liquidators have a statutory duty to report on the conduct of directors.</p> <p>These activities can also help to identify further assets and legal actions to be pursued for the benefit of the liquidation estate.</p>
Realisation of Assets	<ul style="list-style-type: none"> <li>• Consider potential recovery in relation to sale of motor vehicle as TAUV</li> <li>• Collect funds from director towards cost of liquidation</li> <li>• Dealing with outstanding pre appointment HMRC returns</li> </ul>	<p>In all cases every effort is made to identify and realise whatever assets can be identified and to pursue legal actions that might realise sums for the liquidation estate on a commercial basis.</p> <p>Maximising realisations increases the likelihood and amount of distributions being available to creditors.</p>
On-going/Future Activities Expected	<ul style="list-style-type: none"> <li>• Continuing to maintain records for the company and reporting to creditors</li> <li>• Complete enquiries into potential preference payment to the director.</li> <li>• Filing of tax returns and reports to Companies House etc</li> <li>• Closing the case</li> </ul>	<p>Necessary for bringing the liquidation to a conclusion.</p>

Details of the fees incurred and drawn are set out below. You may also find it useful to read "A guide to Liquidators' fees" which can be downloaded from The R3 website at <https://www.r3.org.uk/what-we-do/publications/professional/statements-of-insolvency-practice/e-and-w/sip-9-list>. Kindly ensure that you download the correct version for the date of appointment.

Alternatively, please contact our office and we will arrange for a hard copy to be sent to you if you would prefer.

### **Liquidators' Remuneration**

Liquidators' remuneration was approved by creditors on a fixed fee basis of £20,000 plus 50% of any assets realised that the liquidators uncover as part of their investigations, at the correspondence procedure which took place on 19 May 2021.

Those fees drawn to date, plus VAT and disbursements are as shown in the receipts and payments account.

### **Expenses**

Expenses are any payments from the estate which are neither an office holder's (i.e. a liquidator's) fees, nor a distribution to a creditor or a member, for example agents fees, statutory advertising, insurance of assets and bank charges. Expenses also includes disbursements, which are payments which are first met by the office holder, and then reimbursed to the office holder from the estate.

Expenses are divided into those that do not need approval before they are charged to the estate (category 1) and those that do (category 2). Category 1 expenses are payments to persons providing the service to which the expense relates who are not an associate of the office holder. These expenses can be paid without prior approval.

Category 2 expenses are payments to associates, for example a connected firm, or which have an element of shared costs, for example mileage or photocopying where the rates are set by the officeholder's firm. Before being paid, category 2 expenses require approval in the same manner as an office holder's remuneration. Category 2 expenses require approval whether paid directly from the estate or as a disbursement.

Approval for the recovery of Category 2 disbursements from the liquidation estate in accordance with the firm's billing policy was approved by creditors at the correspondence procedure which took place on 19 May 2021. The Joint Liquidators' Receipts and Payments account itemises those expenses discharged during the period and to date.

Legal Fees were incurred to issue a county court claim form to recover outstanding book debts.

These will be paid from the estate as and when asset realisation allow. Where these are Category 2 expenses, this will be in accordance with our billing policy, a copy of which is attached as an appendix.

### Professional Advisors

The following advisors have been engaged by us during the course of the liquidation to provide the appropriate assistance.

<b><i>Firm</i></b>	<b><i>Description of assignment</i></b>	<b><i>Fee basis</i></b>
Rob Hearne – Quantity Surveyor	Assist with recovery of retention monies	Hourly rate and percentage of recoveries

The use of professional advisors was necessary as either the task required a specialised skill set or it was economical to engage a third party. Advisors were chosen based upon their experience and abilities suitable for nature of the assignment. The Joint Liquidators are satisfied that the providers of these services have provided best value to the estate.

### Creditors

#### Secured creditors

There are no charges against the company registered at Companies House.

#### Preferential creditors

There were no preferential claims from former employees of the Company anticipated or received. Claims for arrears of pay and holiday pay have been made with the Redundancy Service. They have subsequently submitted a preferential claim for £750.00 In the liquidation (and a further claim of £8,562.53 As an unsecured creditor).

#### Secondary preferential creditors

As this matter was commenced after 01 December 2020, the claims of HMRC in respect of the following will have secondary preferential status:

	£
VAT	2,519.51
PAYE / NIC	12,419.25

These claims are required to be paid in full in advance of a distribution being made to the unsecured creditors of the company. The above amounts are as per estimated on the statement of affairs as no claim has been received from HMRC.

There have been insufficient funds to make a payment to preferential creditors in this matter.

#### Prescribed part for the unsecured creditors s176A Insolvency Act 1986

Section 176A of the 1986 Insolvency Act provides that where the Company has created a floating charge on or after 15 September 2003 the Liquidator must calculate and make a 'prescribed part' of the Company's net property available for the unsecured creditors ahead of any distribution to the floating charge holder.

To the best of our knowledge and belief there are no unsatisfied floating charges created on or after 15 September 2003; so the provisions of s176A do not apply.

#### Unsecured creditors

The Statement of Affairs estimated unsecured creditor claims of £110,663.31. To date claims totalling £103,752.04 have been received.

There have been insufficient funds to make a payment to unsecured creditors in this matter.

### Small claim scheme



From April 2016, I have had the discretion to admit claims from creditors under £1,000 without receiving a proof of debt.

I can confirm that no claims have been admitted under the small claims provisions.

### **Distribution prospects**

According to the respective Insolvency Rules I can confirm that as a consequence of the monies available in the Company's estate, there shall be no distribution to creditors in this matter.

### **Creditors' further information**

If you require any further information with regard to any aspect of this report or our fees and expenses, please do not hesitate to contact this office and we shall do our best to assist you.

Any request must be made in writing within 21 days of receipt of the report (or 7 business days where the report has been prepared for the purposes of a meeting to receive my resignation).

I must provide this information within 14 days of the request, unless it is considered that:

- the time and cost involved in preparing the information would be excessive;
- disclosure would be prejudicial to the conduct of the liquidation or might be expected to lead to violence against any person; or
- I am subject to an obligation of confidentiality in relation to the information requested, in which case I must give the reasons for not providing the information.

If you are not satisfied with my response, you have the right to request further information by either:

- an application granting permission by the court; or
- by any secured creditor, or by any unsecured creditor provided at least 10% in value of unsecured creditors agree, (or they have the permission of the court).

Any such application to court must be made within 8 weeks of the applicant receiving the progress report in which the charging of the remuneration or incurring of the expenses in question is first reported.

If the court does not dismiss the application (which it may if it considers that insufficient cause is shown) the applicant must give me a copy of the application and supporting evidence at least 14 days before the hearing.

### **Conclusion**

The case is not yet in a position to be closed for the reasons detailed.

Should you require any further information regarding the liquidation, please contact this office and we will be happy to assist as appropriate.



**Gareth Bishop**  
**Joint Liquidator**

**15 June 2023**

**A W Lewis Carpentry Limited - Statutory Information****Company Details**

Company Name:	A W Lewis Carpentry Limited
Company Number:	04422684
Date of Incorporation:	23 April, 2002
Principal Trading Activity:	Carpentry services for commercial buildings
Trading Address:	11 Heol Y Parc, Alltwen, Pontardawe, Swansea, SA8 3BN
Current Registered Office:	10 St Helens Road, Swansea, SA1 4AW
Former Registered Office:	11 Heol Y Parc, Alltwen, Pontardawe, Swansea, SA8 3BN

**Appointment Details**

Joint Liquidators:	Gareth Bishop and Sandra McAlister
Address:	McAlister & Co Insolvency Practitioners Limited Insolvency Practitioners Ltd, 10 St Helen's Road, Swansea, SA1 4AW
Telephone No:	03300 563 600
Date of Appointment:	15 April, 2021
Appointment made by:	Members & Creditors
Actions of Joint Liquidators:	Any act required or authorised under any enactment to be done by a Liquidator may be done by either or both of the Liquidators acting jointly or alone
Former Liquidator:	N/A

### Category 1 and 2 Disbursements

Disbursements are categorised as either Category 1 or Category 2.

#### Category 1

Category 1 disbursements are clearly identifiable third party costs that are directly attributable to the case. Occasionally these disbursements are paid by McAlister & Co Insolvency Practitioners Limited and then recharged to the case, usually when there are insufficient funds within the case to pay the disbursement at the time it falls due. Specific approval from creditors is not required for Category 1 disbursements.

Typical examples of Category 1 disbursements are:

- Postage
- Advertising
- Insurance
- Travel costs
- External room hire
- Document storage

The current levels of Category 1 disbursements incurred and recovered by McAlister & Co Insolvency Practitioners Limited are as follows:

	Cost Incurred	Cost Recovered
	£	£
Searches	5.00	5.00
Court issue fee	455.00	455.00
Statutory Advertising	182.00	182.00
Bonding	40.00	20.00
Total	682.00	662.00

#### Category 2

Category 2 disbursements are estimated or shared costs which may include some internal recharges from McAlister & Co Insolvency Practitioners Limited. It is likely that it is not possible, or too costly, to calculate the exact cost and an estimate is therefore used. These disbursements can be paid from the case if the basis of the charge has been approved by creditors.

Typical examples of Category 2 disbursements are:

- Photocopying
- Internal room hire
- Stationery

No Category 2 disbursements have been incurred and recovered by McAlister & Co Insolvency Practitioners Limited

**A W Lewis Carpentry Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts and Payments**

RECEIPTS	Statement of Affairs (£)	From 15/04/2021 To 14/04/2022 (£)	From 15/04/2022 To 14/04/2023 (£)	Total (£)
Book Debts	Uncertain	0.00	0.00	0.00
Director Contribution to costs		6,100.00	0.00	6,100.00
Debtor Retentions	Uncertain	0.00	0.00	0.00
Goodwill	NIL	0.00	0.00	0.00
		6,100.00	0.00	6,100.00
PAYMENTS				
Specific Bond		20.00	0.00	20.00
Preparation of S. of A.		5,000.00	0.00	5,000.00
Liquidators Fees		354.77	0.00	354.77
Liquidators Disbursements		455.00	0.00	455.00
Data Search		5.00	0.00	5.00
Statutory Advertising		182.00	0.00	182.00
H M Revenue & Customs	(14,938.76)	0.00	0.00	0.00
Trade & Expense Creditors	(8,659.74)	0.00	0.00	0.00
Employees	(10,514.10)	0.00	0.00	0.00
Directors	(6,656.67)	0.00	0.00	0.00
Banks/Institutions	(28,894.04)	0.00	0.00	0.00
Bounce Back Loan	(41,000.00)	0.00	0.00	0.00
Ordinary Shareholders	(2.00)	0.00	0.00	0.00
		6,016.77	0.00	6,016.77
Net Receipts/(Payments)		83.23	0.00	83.23
MADE UP AS FOLLOWS				
Bank 1 Current		0.00	83.23	83.23
Bank 2 Current		(1,120.12)	1,120.12	0.00
VAT Receivable / (Payable)		1,203.35	(1,203.35)	0.00
		83.23	0.00	83.23