

LIQ03

Notice of progress report in voluntary winding up



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 0 4 6 8 3 4 7 8

Company name in full DBS Homes Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Isobel

Surname Brett

3 Liquidator's address

Building name/number 21 Highfield Road

Street

Post town

Dartford

County/Region

Kent

Postcode

D A 1 2 J S

Country

4 Liquidator's name

Full forename(s)

Surname

Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address

Building name/number

Street

Post town

County/Region

Postcode

Country

Other liquidator

Use this section to tell us about
another liquidator.

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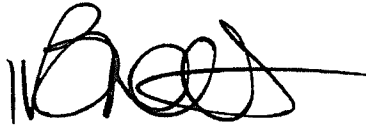
6 Period of progress report

From date	0	5	1	0	2	0	1	9
To date	0	4	1	0	2	0	2	0

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature	Signature		
	X		X
Signature date	d	d	m
	2	1	1
			0
			2
			0

LIQ03

Notice of progress report in voluntary winding up



Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Isobel Susan Brett

Bretts Business Recovery Limited

21 Highfield Road

Dartford

Kent

Postcode

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DX

01474 532862



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 or email 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

**DBS HOMES LIMITED
IN CREDITORS' VOLUNTARY LIQUIDATION**

**ANNUAL PROGRESS REPORT
For the period 05 October 2019 to 04 October 2020**

Bretts Business Recovery Ltd
21 Highfield Road
Dartford
Kent
DA1 2JS

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1. INTRODUCTION

In accordance with The Insolvency (England and Wales) Rules 2016, I am required to provide Members and Creditors with an annual progress report. The purpose of this report is to detail my acts and dealings as Liquidator and summarises the progress of the Liquidation during the period 05 October 2019 to 04 October 2020 ("the Review Period") and which should be read in conjunction with my previous correspondence to Members and Creditors.

2. STATUTORY INFORMATION AND APPOINTMENT DETAILS

Company Details

Registered Name:	DBS Homes Limited
Registered Office:	21 Highfield Road, Dartford, Kent, DA1 2JS
Former Registered Office:	Oak House, London Road, Sevenoaks, Kent, TN13 1AF
Registered Number:	04683478
Other Trading Names:	n/a
Principal Activity:	Property Development

Appointment Details

Name of Liquidator:	Isobel Susan Brett
Address of Liquidator:	21 Highfield Road, Dartford, Kent, DA1 2JS
Date of Appointment:	5 October 2015
Change in Officeholder:	n/a

3. EXECUTIVE SUMMARY

A summary of key information in this report is detailed below.

Assets

<u>Asset</u>	<u>Estimated to realise</u> <u>Statement of Affairs (£)</u>	<u>Realisations to date (£)</u>	<u>Anticipated future realisations (£)</u>	<u>Total anticipated realisations (£)</u>
Cash at Bank	216.57	118.22	NIL	118.22
Group Undertakings	69,458.00	235,327.08	Uncertain	Uncertain
Book Debts	0.00	2,278.20	NIL	2,278.20
Licence Plate	0.00	350.00	NIL	350.00
Cash Balances	0.00	103.00	NIL	103.00
Bank Interest Gross	0.00	41.32	Uncertain	Uncertain
Bank Interest Net	0.00	0.46	NIL	0.46
Total	69,674.57	238,218.28	Uncertain	Uncertain

Expenses

<u>Expense</u>	<u>Amount per fees and expenses estimates (£)</u>	<u>Expense incurred to date (£)</u>	<u>Anticipated further expense to closure (£)</u>	<u>Total anticipated expense (£)</u>
Statement of Affairs Fee	3,000.00	3,000.00	NIL	3,000.00
Liquidator's fees	26,532.00	20,657.50	5,874.50	26,532.00
Specific Bond	237.00	396.00	NIL	396.00

DBS Homes Limited
Creditors Voluntary Liquidation
Annual Progress Report

Statutory Advertising	297.50	224.88	NIL	224.88
Licence Fee	155.00	155.00	NIL	155.00
Postage	36.68	46.09	Uncertain	Uncertain
Printing and Stationery	51.70	63.70	Uncertain	Uncertain
Meeting Room Cost	88.33	83.00	NIL	83.00
Post Redirection	160.00	0.00	NIL	NIL
Storage Costs	106.72	53.00	NIL	53.00
Mileage	19.08	0.00	NIL	NIL

Dividend prospects

<u>Creditor class</u>	<u>Dividend paid to date</u>	<u>Anticipated total Dividend</u>
Secured creditor	n/a	n/a
Preferential creditors	n/a	n/a
Unsecured creditors	12.34p in the £	uncertain

Summary of key issues outstanding

- Further Group Undertaking realisations via dividends from Direct Build Services (Developments) Limited in liquidation
- Further dividends to Creditors

Closure

Due to matters outstanding as detailed above, it is difficult to estimate the timing of any further dividend to unsecured creditors or the anticipated closure of the liquidation.

4. ADMINISTRATION AND PLANNING

I am required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit in enhancing realisations for the insolvent estate, they assist in the efficient and compliant progressing of the administration of the case, which ensures that work is carried out to high professional standards. A detailed list of these tasks may be found in Appendix 2.

I have met my statutory and regulatory duties to report to creditors, as listed below. In consideration of the need for transparency and engagement with creditors, care has been taken to ensure that reports and other communications with creditors have provided useful details of the strategies pursued and the outcomes anticipated. During the Review Period, the following key documents have been issued:

- Annual Progress report for year ending 4 October 2019
- Report to creditors seeking a fee increase and incorporating a decision procedure

Other administration tasks

During the Review Period, the following material tasks in this category were carried out:

- Case reviews

- Periodic review of specific bonding requirements;
- Regular bank reconciliations
- Corporation tax and VAT returns
- Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards

5. RECEIPTS AND PAYMENTS ACCOUNT

My receipts and payments account for the year to 04 October 2020 is attached at Appendix 1. The payments shown on the summary are in the main self-explanatory.

Estate funds have been banked in a designated interest bearing client account with Lloyds Bank Plc.

During the period covered by this report gross bank interest of £4.76 has been received. A total of £41.32 gross bank interest has been received in the liquidation.

Net bank interest of £0.46 has also been received in the liquidation.

6. REALISATION OF ASSETS

Information on those assets realised in prior years are viewable in my previous reports to members and creditors.

Asset Summary

According to the Director's Statement of Affairs the assets of the Company had a total estimated value of £69,675 which comprised principally as below:

<u>Asset Name</u>	<u>Est. To Realise £</u>	<u>Realised to Date £</u>
Cash at Bank	217	118.22
Book Debts	Uncertain	2,278.20
Group Undertakings	69,458	235,327.08
Cash Balance	n/a	103.00
Registration Licence Plate	n/a	350.00
Total	69,675	238,176.50

Detailed below is key information about asset realisation and strategy, however, more details about the work undertaken may be found at Appendix 2. I formulated and worked through a realisation strategy that sought to maximise realisations net of costs. The financial benefit of those efforts is described further below.

Group Undertakings

The sum of £1,425,157 was owing to the Company at the date of liquidation in respect of group undertakings. This debt is owed by associated Company Direct Build Services (Developments) Limited ("Developments").

Developments entered into liquidation with this firm on 14 November 2016.

The below dividends have been received from Developments:

<u>Date</u>	<u>Dividend Amount</u>
10/10/2017	128,264.10
13/11/2018	57,006.27
02/07/2019	21,553.58
07/01/2020	28,503.13
Total	235,327.08

Additional realisations are anticipated in this matter although I am unable to estimate the timing or quantum.

The work detailed above and within Appendix 2 was necessary in order to ensure that all Company assets were identified, secured and realised in order to maximise asset realisations for the benefit of the Liquidation and has resulted in a direct financial benefit to creditors in terms of dividends being paid to creditors.

7. CREDITORS' CLAIMS AND DIVIDEND PROSPECTS

During the Review Period, the case administrator has maintained creditor information on the system and dealt with creditor correspondence and telephone conversations.

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, I, as Liquidator, have had to carry out key tasks which are detailed in the list at Appendix 2. The following sections explain the anticipated outcomes to creditors and any distributions paid.

Secured creditors

The Company granted to National Westminster Bank Plc and Close Brothers Limited debentures giving fixed and floating charges over the assets of the company.

Funds due to the secured creditors under a cross group guarantee were subsequently repaid in full through the sale of two development projects held elsewhere in the group.

Preferential creditors

There are no preferential creditors.

Unsecured creditors

Prescribed Part Provisions

The prescribed part applies where the Company has granted a floating charge to a creditor after 15 September 2003. Where a floating charge over the Company's assets has been given, a prescribed amount of the Company's net property, after paying liquidation costs and expenses and preferential creditors' claims, must be made available to the unsecured creditors.

As there are no funds due to National Westminster Bank Plc or Close Brothers Limited the prescribed part provisions in this case do not apply.

Unsecured Creditors

The Statement of Affairs included eleven unsecured creditors with an estimated total liability of £1,720,789. As previously advised, the amounts shown on the Statement of Affairs were provided by the Directors and derived from the Company's records, which may not necessarily agree with your own records.

I have received and admitted claims from nine creditors whose claims total £1,752,252.85.

HM Revenue & Customs

The Statement of Affairs reflected an amount of £6,331 owed to HM Revenue & Customs ("HMRC"). HMRC's final claim advising there is no liability due to them has been received.

Dividend Prospects

The below dividends have been declared and paid to proven unsecured creditors:

<u>Date of Dividend</u>	<u>Dividend</u>	<u>p in the £</u>	<u>Dividend Amount</u>
16/01/2018	First Interim	6.45	112,642.70
27/08/2019	Second Interim	4.41	77,103.46
17/04/2020	Third Interim	1.48	25,869.93
Total		12.34	216,159.07

An equalising dividend of 10.86p in the £, in respect of the first interim and second interim dividends, was also paid to a creditor whose claim I have admitted in the liquidation in the review period.

Proven unsecured creditors have now received dividends totalling 12.34p in the £.

At present, until further realisations are made in respect of prospective dividends from Developments, I am unable to provide a definitive timescale on when any further dividend will be declarable.

As creditors have already and are likely to receive further dividend(s), the work detailed above and within Appendix 2 has and shall result in a direct benefit to unsecured creditors.

8. LIQUIDATION FEES AND EXPENSES

Pre-Appointment Fee

I was engaged by the Directors' to help place the Company into Creditors' Voluntary Liquidation and my engagement letter advised that I would be seeking a fixed fee of £3,000 plus VAT and disbursements, for placing the Company into Liquidation and assisting with the preparation of the Statement of Affairs.

The basis of this fee is to provide certainty for the Directors' and creditors and is a fair and reasonable reflection of the work undertaken. When instructed it was unclear what amount of work would be required and this limited the fees sought where time-costs would most likely be in excess of the fixed fees.

The creditors authorised a fixed fee of £3,000 at the meeting of creditors held on 05 October 2015 and the following resolution was approved:

“That the statement of affairs fee was approved, in the sum of £3,000 plus VAT, plus reimbursement of all expenses necessarily incurred in convening the meeting of creditors and may be drawn as an expense from asset realisations”

I have drawn £3,000 in accordance with the above resolution.

Liquidator’s Remuneration and Disbursements

It is the firm’s practice to ensure that work is conducted by the appropriate staff member at the appropriate level of experience. Junior members of staff deal with the day to day administration on cases and a manager and director then oversees the work undertaken. Where the issues are complex and litigious, the work will be closely supervised or undertaken by a manager or director.

Creditors were invited to vote on a proposed further increase in Liquidator’s fees by means of a vote by correspondence decision procedure.

Creditors passed and approved the following resolution on 8 May 2020:

“That the Liquidator shall be authorised to draw her remuneration up to £26,119.00 increased from £17,675.00, in order to cover the additional time costs already incurred to date of £2,091.00, plus additional fees of £6,766.00 to deal with all outstanding matters and to conclude the liquidation, based upon her time costs by reference to the time properly given by the Liquidator and her staff, in attending to matters arising in the Liquidation at Bretts Business Recovery Limited’s standard hourly rates, at the rates prevailing at the time the work is done, such remuneration to be paid out of the assets of the Company and which may be drawn on account as and when funds permit (plus VAT)”

The time costs for the period 05 October 2019 to 04 October 2020 total £4,105.50, representing 22.5 hours at an average hourly rate of £182.47.

The total time costs during the period of appointment amount to £20,657.50 representing 112.4 hours at an average hourly rate of £183.79. Details of time costs incurred during the Review Period and for the period of Liquidation are provided at Appendix 3 and a comparison between the original fees estimate and time costs to date is provided at Appendix 4.

The sum of £1,949.70 has been drawn in the Review Period and a total of £17,675.00 has been drawn to date on account of time costs incurred.

Having regard for the costs that are likely to be incurred in bringing this Liquidation to a conclusion, I consider that:

- the adjusted fees estimate is unlikely to be exceeded; and
- the original expenses estimate has been exceeded

Disbursements

Disbursements are split into Category 1 and Category 2 disbursements.

Category 1 disbursements represent the actual out of pocket expenses made on behalf of the assignment and may be paid without creditors' approval.

Category 2 disbursements may include an element of overhead charges and require the approval of creditors.

Category 1 disbursements incurred in the period covered by this report total £19.07 as detailed below:

<u>Type of Disbursement</u>	<u>Total incurred in the Review Period (£)</u>	<u>Total incurred to date (£)</u>
Postage	19.07	46.09

The sum of £1.83 has been paid in the period.

Category 2 disbursements incurred in the period covered by this report total £12.20 as detailed below:

<u>Type of Disbursement</u>	<u>Total incurred in the Review Period (£)</u>	<u>Total incurred to date (£)</u>
Stationery	12.20	63.70

Creditors passed and approved the following resolution on 5 October 2015 in respect of incurred category 2 disbursements:

*"That the Liquidator can recover indirect (category 2) disbursements,
calculated by reference to the rates provided at the meeting"*

The sum of £0.90 has been paid in the Review Period.

A summary of disbursements is provided at Appendix 5 and includes a comparison of the expenses likely to be incurred in the Liquidation as a whole with the original expenses estimate, together with reasons where any expenses have exceeded that estimate.

Information about this insolvency process may be found on the R3 website at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors' Guide to Fees' together with the firm's charge-out rate and disbursement policy may be found at www.brettsbr.co.uk/cglf. There are different versions of these guidance notes and in this case please refer to the version effective from 1 April 2017. A hard copy of both the Creditors' Guide and the firm's charge-out rate and disbursement policy may be obtained on request and will be provided at no cost.

9. CREDITORS' RIGHTS

An unsecured creditor may, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question) request further details of the Liquidator's remuneration and expenses, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

10. EC REGULATIONS (WHETHER PROCEEDINGS ARE MAIN PROCEEDINGS OR TERRITORIAL)

I confirm that the Company's centre of main interest is in the UK. Accordingly the Council Regulations (EC) No 1346/2000 of 29 May 2000 on insolvency proceedings will apply which is replaced and superseded by Regulation (EU) 2015/848 of the European Parliament and of the Council of 20 May 2015 on insolvency proceedings. The EU Insolvency Regulation (EC/1346/2000) will continue to govern insolvency proceedings that are opened in the EU before 26 June 2017.

11. OTHER MATTERS

As an Insolvency Practitioner, when carrying out all professional work relating to an insolvency appointment, I am bound by the Insolvency Code of Ethics, as well as by the regulations of my professional body. More details about these matters, Provision of Services Regulations and general information about Bretts Business Recovery Limited that is of relevance to creditors can be found at <http://www.brettsbr.co.uk/insolvency-rules/servicesregulations/>.

The General Data Protection Regulation requires that individuals whose data is being held be provided with information about their rights. A privacy notice is available at <http://www.brettsbr.co.uk/privacy-policy/>.

12. CONCLUSION

The administration of the case will be continuing to finalise the following outstanding matter that is preventing this case from being closed:

- Further Group Undertaking realisations via dividends from Direct Build Services (Developments) Limited in liquidation

If you require any further information, please contact this office.



Isobel Brett
Liquidator

Appendix 1

**Receipts and Payments account
for the period 05 October 2019 to 04 October 2020**

S. of A.		As Previously Reported	05/10/19 To 04/10/20	05/10/15 To 04/10/20
ASSET REALISATIONS				
216.57	Cash at Bank	118.22	NIL	118.22
69,458.00	Group Undertakings	206,823.95	28,503.13	235,327.08
NIL	Book Debts	2,278.20	NIL	2,278.20
	Registration Licence Plates	350.00	NIL	350.00
	Cash Balances	103.00	NIL	103.00
	Bank Interest Gross	41.32	4.76	41.32
	Bank Interest Net of Tax	0.46	NIL	0.46
		209,710.39	28,507.89	238,218.28
COST OF REALISATIONS				
	Statement of Affairs Fee	(3,000.00)	NIL	(3,000.00)
	Office Holders Fees	(15,725.30)	(1,949.70)	(17,675.00)
	Specific Bond	(396.00)	NIL	(396.00)
	Licence Fees	(155.00)	NIL	(155.00)
	Storage Costs	(53.00)	NIL	(53.00)
	Statutory Advertising	(224.88)	NIL	(224.88)
	Meeting Room Cost	(83.00)	NIL	(83.00)
	Printing and Stationery	(51.50)	(0.90)	(52.40)
	Postage	(27.02)	(1.83)	(28.85)
		(19,715.70)	(1,952.43)	(21,668.13)
UNSECURED CREDITORS				
(1,671,184.08)	Inter Company Creditor	(181,485.34)	(24,673.05)	(206,158.39)
(42,429.70)	Trade Creditor	(8,260.82)	(1,739.86)	(10,000.68)
(6,331.00)	VAT	NIL	NIL	NIL
		(189,746.16)	(26,412.91)	(216,159.07)
		248.53	142.55	391.08

REPRESENTED BY

Vat Control Account	390.49
Cash in Hand	0.59
	391.08



**Isobel Susan Brett
Liquidator**

Appendix 2

Detailed list of work undertaken for DBS Homes Limited in Creditors' Voluntary Liquidation for the Review Period 05 October 2019 to 04 October 2020

Below is detailed information about the tasks undertaken by the Liquidator

General Description	Includes
Statutory and General Administration	
Statutory/advertising	<ul style="list-style-type: none"> Filing of documents to meet statutory requirements including annual receipts and payments accounts Annual corporation tax returns VAT returns Bond review and increase
Document maintenance/file review/checklist	<ul style="list-style-type: none"> Filing of documents Periodic file reviews documenting strategy Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	<ul style="list-style-type: none"> Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments
Planning / Review	<ul style="list-style-type: none"> Discussions regarding strategies to be pursued Meetings with team members to consider practical and technical aspects of the case
Reports	<ul style="list-style-type: none"> Preparing annual progress report to creditors
Decision Procedure	<ul style="list-style-type: none"> Convening decision procedure Preparation of notices and voting forms Record of the decision procedure
Realisation of Assets	
Group undertakings	<ul style="list-style-type: none"> Receipt of fourth dividend from Direct Build Services (Developments) Ltd in Liquidation
Creditors and Distributions	
Creditor Communication	<ul style="list-style-type: none"> Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives
Dividend procedures	<ul style="list-style-type: none"> Preparation of correspondence to creditors advising of intention to declare distribution Preparation of correspondence to creditors announcing declaration of distribution Preparation of cheques/BACS to pay distribution Preparation of correspondence to creditors enclosing payment of distribution Equalising Dividend in respect of First and Second Interim dividends to newly admitted Creditor Dealing with unclaimed dividends

Appendix 3

A general analysis of the time charged confirms that work has been undertaken in the following areas for the period 5 October 2018 to 4 October 2020:-

HOURS						Time Costs Charged	Average Hourly Rate
Classification of Work	Director	Manager	Senior Admin	Support Staff	Total Hours	£	£
Administration and Planning	0.30	0.60	12.80	5.10	18.80	3,417.50	181.78
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.20	2.90	0.60	3.70	688.00	185.95
Total	0.30	0.80	15.70	5.70	22.50	4,105.50	182.47

Appendix 4

Time costs summary for the Original Estimate in comparison with the period 5 October 2019 to 4 October 2020 and the cumulative period 5 October 2015 to 4 October 2020

Work category	Revised fees estimate at 8 May 2020			Actual time costs incurred during the Review Period 5 October 2019 to 4 October 2020			Total time costs incurred to date, 5 October 2015 to 4 October 2020		
	Number of hours	Blended hourly rate £ per hour	Total fees £	Number of hours	Average hourly rate £ per hour	Total time costs £	Number of hours	Average hourly rate £ per hour	Total time costs £
Administration & Planning	94.60	208.39	19,714.00	18.80	181.78	3,417.50	83.60	180.45	15,086.00
Investigations	9.50	175.00	1,662.50	0.00	0.00	0.00	9.50	175.00	1,662.50
Realisation of assets	4.00	209.38	837.50	0.00	0.00	0.00	2.60	241.73	628.50
Creditors	18.90	206.61	3,905.00	3.70	185.95	688.00	16.70	196.44	3,280.50
TOTAL	127.00	205.66	26,119.00	22.50	182.47	4,105.50	112.40	183.79	20,657.50

Appendix 5

Expenses summary for period, cumulative & comparison with estimate for DBS Homes Limited in Creditors' Voluntary Liquidation

Below are details of the Liquidator's expenses for the period under review and the total to date.

Expenses	Original expenses estimate £	Actual expenses incurred in the Review Period £	Actual expenses incurred to date £	Actual Expenses reimbursed £	Reason for any excess
Category 1 Disbursements					
Insolvency Software	155.00	Nil	155.00	155.00	
Storage	106.72	Nil	53.00	53.00	
Post Re-direction	160.00	Nil	Nil	Nil	
Specific Bond	237.00	Nil	396.00	396.00	Greater than expected realisations
Statutory Advertising	297.50	Nil	224.88	224.88	
Meeting Room Cost	88.33	Nil	83.00	83.00	
Postage	36.68	19.07	46.09	28.85	Greater postage costs incurred due to Decision Procedure mailouts
Category 2 Disbursements					
Stationery	51.70	12.20	63.70	52.40	Greater stationery costs incurred due to Decision Procedure mailouts
Mileage	19.08	Nil	Nil	Nil	