

LIQ03

Notice of progress report in voluntary winding up



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

1	Company details	
Company number	0 6 3 0 7 9 5 4	► Filling in this form Please complete in typescript or in bold black capitals.
Company name in full	ANTHONY HARRIS CLAIMS LIMITED	
2	Liquidator's name	
Full forename(s)	MARTIN	
Surname	WIDDOWSON	
3	Liquidator's address	
Building name/number	130	
Street	SHAFTESBURY AVENUE	
Post town	LONDON	
County/Region		
Postcode	W 1 D 5 A R	
Country		
4	Liquidator's name ¹	
Full forename(s)		1 Other liquidator Use this section to tell us about another liquidator.
Surname		
5	Liquidator's address ²	
Building name/number		2 Other liquidator Use this section to tell us about another liquidator.
Street		
Post town		
County/Region		
Postcode		
Country		

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6 Period of progress report

From date	d 0 7	m 0 3	y 2 0 2 3
To date	d 0 6	m 0 3	y 2 0 2 4

7 Progress report

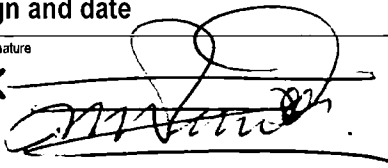
☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date	d 1 6	m 0 4	y 2 0 2 4
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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.

Contact name

MARTIN WIDDOWSON

Company name

Brebners

Address

130 Shaftesbury Avenue

London

Post town

County/Region

Postcode

W 1 D 5 A R

Country

DX

Telephone

02077342244



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

IN THE MATTER OF
ANTHONY HARRIS CLAIMS LIMITED
- IN MEMBERS VOLUNTARY LIQUIDATION
(Company Number 06307954)
LIQUIDATOR'S FIRST ANNUAL PROGRESS REPORT

7th MARCH 2023 to 6th MARCH 2024

MARTIN N WIDDOWSON
LIQUIDATOR

APPOINTED: 7th MARCH 2023

DATE OF REPORT: 16th APRIL 2024

BREB NERS
130 SHAFTESBURY AVENUE
LONDON
W1D 5AR



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ANTHONY HARRIS CLAIMS LIMITED
- In Members Voluntary Liquidation
First Annual Progress Report
7th March 2023 to 6th March 2024

1 Statutory Information

Name	ANTHONY HARRIS CLAIMS LIMITED ("the company")
Registered Number	06307954
Registered Office	130 Shaftesbury Avenue London W1D 5AR
Date of Appointment	7th March 2023
Liquidator	Martin N Widdowson
Liquidator's Address	130 Shaftesbury Avenue London W1D 5AR
Appointed by	Members

2 First Annual Progress Report

- 2.1 This is the first annual progress report for the year from 7th March 2023 to 6th March 2024.
- 2.2 The Liquidator closed the company's bank account; the amount realised was £1,256,095. The statement of affairs at 28th February 2023 showed £1,493,589 and the liquidator reviewed the company's final accounts and the working papers supplied by the company's accountant to ensure the reconciling items had been treated correctly. The principal difference related to a payment of corporation tax made prior to the liquidation of the company.
- 2.3 The directors loan account was reviewed, and the balance agreed with the director at £542,345. This was realised by a distribution in specie to the members.
- 2.4 The amount of work in progress / accrued income was reviewed and to date an amount of £207,880 has been realised with the director's assistance. Consultant brokers have been paid an amount of £32,500. The net amount realised to date is therefore £182,880. This is materially similar to the amount included in the statement of affairs although further amounts are being negotiated and further realisations are hoped for.

- 2.5 The company's accountant has submitted all corporation tax returns and the company settled the estimated liability prior to liquidation. However, HMRC have submitted a proof of debt for £6,718 which the liquidator is investigating.
- 2.6 The company was registered for VAT and the liquidator has submitted all ongoing returns and settled the net VAT amount each quarter. The registration remains in place until the realisations of work in progress / accrued income are complete. A VAT refund in respect of pre liquidation VAT is anticipated of approximately £8,000.
- 2.7 An amount of £526,284 was shown in the statement of affairs as due to Stephant Properties Limited. A proof of debt was submitted for this amount which was accepted for proving purposes and the liquidator settled the amount due. No statutory interest arose.
- 2.8 The current balance on hand amounts to £7,156 which is held in an account which does not earn interest, and which agrees to the bank statement.

3 Liquidator's Remuneration and Expenses

- 3.1 At the meeting of members held on 6th February 2023 a resolution was passed that the Liquidator's remuneration be calculated on a time cost basis and be charged in accordance with Brebners' Statement of Policy on Fees and Disbursements in Insolvency Proceedings.
- 3.2 Liquidator's fees of £3,575 plus disbursements and VAT have been drawn following this approval by the company's shareholders. Details of Liquidator's time costs to date amounting to £3,960 are enclosed in Appendix B. Further fees are anticipated during the completion of the case.

Detail of Category 1 disbursements incurred throughout are enclosed as Appendix C. No Category 2 disbursements have been incurred.

- 3.3 Brebners' Statement of Policy of Fees and Disbursements is attached at Appendix D.
- 3.4 In accordance with Rule 4.49E Insolvency (England and Wales) Rules 2016 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 any member of the company in a members' voluntary winding up with the permission of the court may make a request in writing to the liquidator for further information about remuneration or expenses set out in a progress report in accordance with Rule 4.49B(1)(e) or (f)

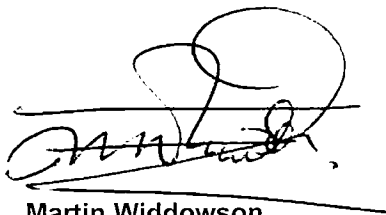
4. Distribution to Shareholders

- 4.1 There has one distribution to members settled in specie in respect of the director's loan account as shown in 2.3 above.
- 4.2 Additional further cash distributions of £892,346 were made in the year as shown in the liquidator's receipts and payments summary.

5 Data Protection Act (DPA) 2018 and General Data Protection Regulations (GDPR)

- 5.1 The DPA and GDPR set out a number of requirements in relation to the processing of personal data. The Liquidator and Brebners take your privacy and the privacy of the information we process seriously. We will only use your personal information obtained by us as a result of our appointment to fulfill our responsibilities in relation to you and the company's affairs. Our privacy notice setting out our approach to handling your information can be accessed on our website at <https://www.brebners.com/privacy-notice>.

If you require any further information, please do not hesitate to contact the Liquidator at martin.widdowson@brebners.com.

A handwritten signature in black ink, appearing to read 'Martin Widdowson', is written over a horizontal line.

Martin Widdowson

Liquidator

16th April 2024

ANTHONY HARRIS CLAIMS LIMITED
(COMPANY NUMBER 06307954)
MEMBERS' VOLUNTARY LIQUIDATION
LIQUIDATOR'S RECEIPTS AND PAYMENTS

16/04/2024

APPENDIX A

FOR THE PERIOD FROM 7th MARCH 2023 to 6th MARCH 2024

RECEIPTS	Statement of Affairs at 28/2/23	£
Cash at bank	1,493,589	1,256,095.05
Director's loan account	542,345	-
VAT refund	8,280	-
Work in progress / accrued income	187,000	207,879.64
Output VAT on WIP		41,575.92
Corporation tax refund		6,817.15
VAT refunds		-
	<u>2,231,214</u>	<u>1,512,367.76</u>
PAYMENTS		
Liquidator's remuneration as approved by the members		3,575.00
Liquidator's statutory bond		200.00
Advertising costs		327.24
Bank charges		3.50
Accountancy assistance		4,000.00
Consultancy Brokers assistance		32,500.00
Net VAT payable to HMRC		33,655.47
VAT incurred		9,320.45
		<u>83,581.66</u>
Payments to unsecured creditors - 100p in £		
Stephant Properties Limited		526,284.00
Begbies Traynor		3,000.00
Cash distributions to Members (see below)		892,346.00
		<u>1,505,211.66</u>
Balance on hand		<u>7,156.10</u>

Notes

The company was registered for VAT and any VAT incurred can be reclaimed by the liquidator
VAT is shown separately above in accordance with SIP4

Distributions to members

First interim distribution - 7th March 2023
 Second interim distribution - 27th June 2023
 Third interim distribution - 11th October 2023
 Fourth interim distribution - 16th January 2024

	Paid Ordinary Shares	In specie Ordinary Shares	Combined A Ordinary £ per share
	642,346.00	542,345.00	11,846.91
	100,000.00	-	1,000.00
	50,000.00	-	500.00
	100,000.00	-	1,000.00
	892,346.00	542,345.00	14,346.91

ANTHONY HARRIS CLAIMS LIMITED
MEMBER'S VOLUNTARY LIQUIDATION
CATEGORY 1 DISBURSEMENTS

16/04/2024

APPENDIX B

FOR THE PERIOD FROM 7th MARCH 2023 to 6th MARCH 2024

<u>Service provider</u>	<u>Service</u>	<u>date incurred</u>	<u>date recovered</u>	<u>£</u>
AUA Insolvency Risk Services Ltd	Liquidators open bond	07/03/23	17/04/23	200.00
Courts Advertising Ltd	Statutory advertisements	07/03/23	17/04/23	218.16
Courts Advertising Ltd	Statutory advertisements	22/06/23	29/12/23	109.08
				<u>527.24</u>

ANTHONY HARRIS CLAIMS LIMITED
MEMBER'S VOLUNTARY LIQUIDATION
TIME AND CHARGEOUT SUMMMARIES

16/04/2024

APPENDIX C

FOR THE PERIOD FROM 7th MARCH 2023 to 6th MARCH 2024

Hours						
Classification of work function	Partner	/ Manager	professional	support staff	Total Hours	Time Cost £
Administration and planning	4.52				4.52	1,130.00
Creditors' dealings	2.84				2.84	710.00
Realisation of assets	1.08				1.08	270.00
Distribution to members	4.37				4.37	1,092.50
Statutory meetings and returns	0.50				0.50	125.00
Pre appointment work	2.53				2.53	632.50
Total Hours	15.84	-	-	-	15.84	3,960.00
Total fees claimed	3,960.00	-	-	-	-	3,960.00
Average Rate	250.00	#DIV/0!	-	-	-	250.00

ANTHONY HARRIS CLAIMS LIMITED
(COMPANY NUMBER 06307954)
MEMBERS' VOLUNTARY LIQUIDATION
NARRATIVE DESCRIPTION OF WORK UNDERTAKEN

16/04/2024

FOR THE PERIOD FROM 7th MARCH 2023 to 6th MARCH 2024

Administration and planning

Costs incurred as required by statute

Following appointment the liquidator filed the required documentation at Companies House, completing the required forms. The appointment was also advertised in the London Gazette. The appropriate internal records were also updated to record the case.

The liquidator obtained the required insurance bond by notifying his provider of the appointment, as required by statute the licencing body were also informed of the appointment. The appropriate bond premium was paid.

The bank balance has been maintained and reconciled to the bank statements received on a monthly basis and a receipts and payments accounts has been maintained throughout.

The liquidator raised interim fee notes in accordance with the time costs resolution passed at the meeting of members and settled the amounts due including the management and control of category 1 disbursements incurred

The Insolvency Regulations require that the liquidator maintains file notes and copy documentation to support all his dealings and decisions. A record book has been maintained regularly to record all meetings, resolutions, reporting requirements, distributions.

The liquidator has monitored the funds on hand to ensure the statutory bond is adequate.

Creditors dealings

Costs incurred as required by statute

The principal work undertaken relates to initial correspondence with HMRC. Final corporation tax returns have been submitted by the company's agent. HMRC have issued a claim for corporation tax amounting to £6,051.82 which remains under investigation.

The liquidator has also been in correspondence with HMRC regarding the company's VAT position and has submitted returns throughout and settled the obligations arising.

Other work undertaken includes advertisement for creditor' claims

The liquidator has also carried out a review to ensure that there is no corporate pension scheme in place

Realisation of assets

Costs incurred to collect the assets of the company

The initial work done related to correspondence with Barclay's to close the company's bank account and transfer the funds to the liquidator's account.

The liquidator went through the opening procedures with National Westminster Bank to open a designated account.

The liquidator, with assistance from the director has been realising various brokerage fees due to the company which were shown as work in progress in the statement of affairs. Various amounts were due to other 3rd party consultants for their assistance in agreeing the claims recoverable and these were settled during the period as they arose.

Distribution to Members

Costs incurred to distribute funds to the members

During the period under review there were four distributions to members, each distribution required a resolution and a bank transfer. The first distribution related to the assignment of the directors loan account due to the company.

Correspondence with the members throughout to establish required / requested distributions

Time was spent in respect of the first interim distribution in preparing a deed of indemnity which was entered into between the liquidator and the member.

Statutory meetings and returns

Costs incurred as required by statute

In compliance with Insolvency Act and Rules 1986 costs have been incurred to produce the annual progress report to members with accompanying required information, including circulation to members

Pre Appointment work

Prior to acceptance of the appointment the proposed liquidator carried out an ethical review to ensure he could accept the case including consideration of GDPR, AML, KYC procedures

Prior to appointment the liquidator liaised with the directors and assisted in the preparation of the various forms and notices required for the directors to convene a general meeting of members to pass the required resolutions



REMUNERATION OF INSOLVENCY OFFICE HOLDERS

This statement has been prepared in accordance with guidelines set out in the Statement of Insolvency Practice 9 issued by the Association of Business Recovery Specialists (R3).

The purpose of the SIP includes the following.

- set out best practice with regard to the observance of the statutory provisions.
- set out best practice with regard to the provision of information to those responsible for the approval of fees to enable them to exercise their rights under the insolvency legislation.
- set out best practice with regard to the disclosure and drawing of disbursements.

SIPs are not to be regarded as a definitive statement of the law and no liability attaches to any body or person involved in the preparation or promulgation of SIP's. However, Insolvency practitioners are expected to have regard to SIP's in carrying out their professional work. This statement sets out the policy of Brebners in complying with SIP9 and the manner in which information will be disclosed to creditors.

Remuneration of the Insolvency Practitioner

The following applies to all appointments of partners of Brebners who act as any of the following:

Liquidator or Trustee in Bankruptcy

Policy on fees

Unless otherwise fixed in accordance with the Insolvency Act 1986 and Insolvency (England and Wales) Rules 2016, office holder's fees are charged by reference to time costs, as incurred, charged at the firm's usual rates, applicable at the time the work is carried out. Rates may be varied from time to time, at the sole discretion of Brebners and such changes will be notified in retrospect with each report to Creditors.

At 5th April 2023 the rates applicable are

Grade	£ per hour
Partner	250.00

All Insolvency work is generally carried out by Office Holders and other staff are not used other than in exceptional circumstances or for straightforward administrative tasks.

The hourly rate referred to above, which is significantly beneath our perception of the normal market rate, takes account of the fact that certain tasks are being carried out by the Office

Holder that would normally be carried out by support staff of differing grades. Rates normally vary between individuals, reflecting experience and qualification. For certain more complex tasks, Brebners may seek to apply a higher rate in respect of work undertaken, but subject to prior authorisation in accordance with the Insolvency (England and Wales) Rules 2016. Brebners do not charge time spent by secretarial staff.

Time spent on casework is recorded directly to the relevant case using a computerised time recording system and the nature of the work undertaken is recorded at that time as a % of an hour. The lowest unit recorded is one minute. Brebners records work in respect of insolvency work under the following categories.

- Pre-Appointment work (where relevant)
- Administration and Planning
- Investigations
- Asset Realisation/Management
- Employee matters
- Creditor's claims and Dealings
- Reporting and Statutory Meetings
- Distribution and closure
- Other issues

Under each of the above categories the work is recorded in greater detail. Please note that these categories provide greater detail than the six categories recommended by the Recognised Professional Bodies who are responsible for licensing and monitoring insolvency practitioners.

Once Office holder's remuneration has been approved the fee invoiced to the case will be subject to VAT at the prevailing rate.

Where remuneration has been approved on a time costs basis a periodic report will be provided to any committee appointed by the creditors or, in the absence of a committee, to the creditors. The report will provide a breakdown of the remuneration incurred and drawn and will enable the recipients to see the average rates of such costs.

Expenses and Disbursements

The overall position is that insolvency licence holders are entitled to recover necessary disbursements in connection with an insolvency appointment and that approval is not necessary to draw such necessary disbursements.

SIP9 states that not all costs properly charged in connection with insolvency assignments may necessarily be regarded as disbursements and further comments that the demarcation line between disbursements and remuneration is not defined by statute. SIP9 identifies two categories of disbursements: -

Category 1

This heading covers expenses where Brebners has met a specific cost in respect of the insolvent estate where payment has been made to a third party. Such expenses may include items such as statutory bonding, advertising, couriers, travel (by public transport), HM Land Registry searches, fees in respect of swearing legal documents, external printing, storage, and retrieval and destruction costs etc. In each case the recharge will be the reimbursement of the specific expense at the amount incurred. Postage in respect of circulars to members and creditors are recharged at the prevailing postage rate as applicable.

Where applicable, disbursements will be subject to VAT at the prevailing rate.

Category 2

Some firms recharge expenses, for example stationery, photocopying charges, telephone, and fax costs, which cannot economically be recorded in respect of each specific case. Such expenses, which are apportioned to cases, require the approval of the creditors, before they can be drawn, and these are known as category 2 disbursements.

A further disbursement under this heading is the cost of travel where the Office Holder or staff uses either their own vehicles or company cars in traveling connected with the insolvency. In these cases, a charge of 45p per mile is raised which is in line with the Inland Revenue Approved Mileage Rates which is the amount the firm pays to partners and staff.

The policy of Brebners is to not seek to recover category 2 disbursements except where a significant number of copied documents or reports are sent to creditors, employees, or member. In such circumstances in is Brebners policy to recover photocopying charges at 10p per sheet and other stationary costs as incurred. No other Category 2 disbursements are charged. Category 2 disbursements, because they are imprecise, require approval by the creditors before they can be drawn.

No charges are levied for ordinary correspondence where the costs incurred are deemed to be included within the firm's charge out rates.

Agents and Legal Advisors

Where it is necessary to appoint agents and legal advisors, account is given to the complexity of the matter and the need for any specialist advice. Where appropriate, quotations are sought and instructions given based on the degree of expertise required, value for money and the degree of difficulty of the matter.

To retain independence, objectivity and cost competitiveness matters are referred between a number of different agents and legal advisors.

Costs of such advice are recharged as Category 1 disbursements as above.

Further information on the manner in which an office Holders fees and disbursements may be fixed and drawn may be obtained from; www.icaew.com/em/technical/insolvency/creditor-guides

Disclaimer

This statement is not to be regarded as a definitive statement of the law and no liability attaches to Brebners, its partners, employees, and agents as a result of any information contained herein. This statement sets out the provisions of the revised SIP9 as it is applied by Brebners.

Brebners
April 2023

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