

# 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 0 6 3 0 9 7 5 4

Company name in full Hugh Delargy Associates Limited

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

### 2 Liquidator's name

Full forename(s)

Surname

### 3 Liquidator's address

Building name/number

Street

Post town

County/Region

Postcode

Country

### 4 Liquidator's name ①

Full forename(s) John

Surname Fisher

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

### 5 Liquidator's address ②

Building name/number 2 City Road

Street Chester

Post town CH1 3AE

County/Region

Postcode

Country

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

LIQ03

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Period of progress report

From date	<sup>d</sup> 3	<sup>d</sup> 0	<sup>m</sup> 0	<sup>m</sup> 1	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 0
To date	<sup>d</sup> 2	<sup>d</sup> 9	<sup>m</sup> 0	<sup>m</sup> 1	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 1



Progress report

☒ The progress report is attached



Sign and date

Liquidator's signature

Signature

X

*[Handwritten Signature]*

X

Signature date

<sup>d</sup> 0	<sup>d</sup> 7	<sup>m</sup> 0	<sup>m</sup> 2	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 1
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## 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 **Robert Evans**

Company name **Parkin S Booth Ltd**

Address **2nd Floor**

**14 Castle Street**

Post town **Liverpool**

County/Region

Postcode **L 2 0 N E**

Country

DX

Telephone **0151 236 4331**



### 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.



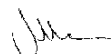
### Further information

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)**

**Hugh Delargy Associates Limited**  
**(In Liquidation)**  
**Liquidators' Summary of Receipts & Payments**

<b>Declaration of Solvency £</b>		<b>From 30/01/2020 To 29/01/2021 £</b>	<b>From 30/01/2019 To 29/01/2021 £</b>
	<b>ASSET REALISATIONS</b>		
	Bank Interest Gross	20.49	653.91
1,028,101.89	Cash at Bank	NIL	1,026,321.98
	Corporation Tax Refund	3,726.31	3,726.31
		<u>3,746.80</u>	<u>1,030,702.20</u>
	<b>COST OF REALISATIONS</b>		
	Accountancy Costs	NIL	1,220.00
	Corporation tax	120.27	120.27
	Office Holders Expenses	NIL	5.00
	Office Holders Fees	NIL	3,000.00
	Specific Bond	NIL	1,613.00
	Statutory Advertising	NIL	516.04
		<u>(120.27)</u>	<u>(6,474.31)</u>
	<b>UNSECURED CREDITORS</b>		
(72,000.00)	Shareholders Dividend	NIL	69,832.26
		<u>NIL</u>	<u>(69,832.26)</u>
	<b>DISTRIBUTIONS</b>		
(1.00)	Ordinary Shareholders	30,000.00	953,400.00
		<u>(30,000.00)</u>	<u>(953,400.00)</u>
<b>956,100.89</b>		<b><u>(26,373.47)</u></b>	<b><u>995.63</u></b>
	<b>REPRESENTED BY</b>		
	Bank 1 Current		995.63
			<b><u>995.63</u></b>

  
 \_\_\_\_\_  
 John P Fisher  
 Liquidator

## **HUGH DELARGY ASSOCIATES LIMITED – IN MEMBERS' VOLUNTARY LIQUIDATION**

### **LIQUIDATOR'S PROGRESS REPORT TO MEMBERS**

**FOR THE YEAR ENDING 29 JANUARY 2021**

#### **STATUTORY INFORMATION**

Company name:	Hugh Delargy Associates Limited
Registered office:	2 City Road, Chester, CH1 3AE
Former registered office:	137 Frankby Road, West Kirby, Wirral, CH48 9UT
Registered number:	06309754
Liquidator's name:	John P Fisher
Liquidator's address:	2 <sup>nd</sup> Floor, 14 Castle Street, Liverpool, L2 0NE
Liquidator's date of appointment:	30 January 2019

Please note that Ian C Brown resigned as Joint Liquidator of the Company on 14 December 2020, leaving John P Fisher of Parkin S Booth Limited as sole Liquidator.

#### **LIQUIDATOR'S ACTIONS SINCE LAST REPORT**

I have realised the corporation tax refund and made two further interim capital distributions to the Shareholders.

There is certain work that I am required by the insolvency legislation to undertake work in connection with the liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since my appointment as Liquidator is contained in Appendix 3.

#### **RECEIPTS AND PAYMENTS ACCOUNT**

My Receipts & Payments Account for the period from 30 January 2020 to 29 January 2021 is attached at Appendix 1.

The balance of funds are held in an interest bearing estate bank account.

#### **ASSETS**

##### **1) Bank Interest**

All funds have been invested on an interest-bearing account and bank interest of £20.49, has been received in the second year. Tax of £3.80 will become payable on this amount in due course.

## 2) Corporation Tax Refund

With the assistance of Stonebridge Stewart Accountants of Daryl House, 76a Pensby Road, Heswall, Wirral, CH60 7RF, all outstanding pre-Liquidation corporation tax returns have been submitted to H M Revenue & Customs.

The appropriate tax refund of £3,726.31 was received during the year.

## COSTS OF LIQUIDATION

### 1) Corporation Tax

Tax of £120.27 has been paid on bank interest of £633.00, received during the first year of Liquidation.

## LIABILITIES

### 1) Secured Creditors

There are no secured creditors in this case.

### 2) Preferential Creditors

There were no Preferential Creditors included on the Declaration of Solvency. No claims have been received.

### 3) Crown Creditors

The Declaration of Solvency did not include any amounts due to HMRC. No claim has been received.

### 4) Non-preferential unsecured Creditors

The Declaration of Solvency did not include any non-preferential unsecured creditors. No claims have been received.

## SHARE CAPITAL

The following distributions were made to the Members ordinary shares:

Date	Amount distribution	Rate of distribution per share
5 April 2019	£23,400.00	£23,400.00 per share
29 May 2019	£900,000.00	£900,000.00 per share
5 October 2020	<u>£30,000.00</u>	£30,000.00 per share
	£953,400.00	

In addition, a fourth and final capital distribution of £991.83 at the rate of £991.83 per share was declared and paid on 5 February 2021. Details will be included in my final report to the Shareholders.

## LIQUIDATORS' REMUNERATION

My remuneration was previously authorised by Members at a meeting held on 30 January 2019 to be drawn on a time cost basis capped at £3,000.00. My total time costs to 29 January 2021 amount to £5,440.00, representing 37.10 hours work at an average charge out rate of £146.63 per hour, of which the amount of £1,450.00 representing 12.10 hours work at an average charge out rate of £119.83 per hour has been incurred during the year to 29 January 2021.

The amount of £3,000.00 was drawn during the first year of Liquidation.

A schedule of my time costs incurred to date is attached as Appendix 2a and for the year to 29 January 2021 as Appendix 2b.

A copy of 'A Members' Guide to Liquidators' Fees', together with an explanatory note which shows Parkin S Booth Ltd's fee policy are available at the link [www.parkinsbooth.co.uk](http://www.parkinsbooth.co.uk).

### **LIQUIDATORS' EXPENSES**

No expenses have been incurred during the year to 29 January 2020.

### **FURTHER INFORMATION**

A Member may, with the permission of the court or with at least 5% of the total voting rights of all the Members having the right to vote at general meetings of the company request further details of the Joint Liquidators' remuneration and expenses, within 21 days of receipt of this report.

A Member may, with the permission of the court or with at least 10% of the total voting rights of all the Members having the right to vote at general meetings of the company, apply to Court to challenge the amount of remuneration charged by the Joint Liquidators as being excessive, and/or the basis of the Joint Liquidators' remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this report.

Final tax clearance has been received and consequently the Liquidation will be passed to my closing department and a final report will be issued shortly. I estimate that this will take approximately three months and once resolved the liquidation will be finalised and our files will be closed.

If members have any queries regarding the conduct of the liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Bob Evans on Tel: 0151 236 4331, or by email at [be@parkinsbooth.co.uk](mailto:be@parkinsbooth.co.uk).

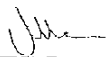


John P Fisher  
Liquidator

Appendix 1

**Hugh Delargy Associates Limited**  
**(In Liquidation)**  
**Liquidators' Summary of Receipts & Payments**

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		<u>(30,000.00)</u>	<u>(953,400.00)</u>
<u>956,100.89</u>		<u>(26,373.47)</u>	<u>995.63</u>
	REPRESENTED BY		
	Bank 1 Current		995.63
			<u>995.63</u>

  
 John P Fisher  
 Liquidator



HOURS							
Classification Of work Function	Partner / Insolvency Pract'	Manager	Other Senior Professional	Assistants & Support Staff	Total Hours	Time Cost £	Average Hourly Rate £
Administration & Planning	0.80	8.70	0.00	21.00	30.50	3,902.50	127.95
Realisation of Assets	0.30	0.00	0.00	0.00	0.30	90.00	300.00
Creditors	2.80	2.30	0.00	1.20	6.30	1,447.50	229.76
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fees Claimed £	1,170.00	2,475.00	0.00	1,795.00		5,440.00	
Total Hours	3.90	11.00	0.00	22.20	37.10		
Average Rate	300.00	225.00	0.00	80.86			

TIME & CHARGEOUT SUMMARIES

Hugh Delargy Associates Limited

From 30/01/2020 to 29/01/2021

HOURS							
Classification Of work Function	Partner / Insolvency Pract'	Manager	Other Senior Professional	Assistants & Support Staff	Total Hours	Time Cost £	Average Hourly Rate £
Administration & Planning	0.00	1.20	0.00	9.40	10.60	1,112.50	104.95
Creditors	0.00	1.50	0.00	0.00	1.50	337.50	225.00
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
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fees Claimed £	0.00	607.50	0.00	842.50		1,450.00	
Total Hours	0.00	2.70	0.00	9.40	12.10		
Average Rate	0.00	225.00	0.00	89.63			

## Appendix 3

### 1 Administration

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder and their managers. It does not give direct financial benefit to the creditors, but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Managing physical case files.
- Managing the case on the practice's electronic case management system and entering data.
- Dealing with all routine correspondence and emails relating to the case.
- Maintaining and managing the office holder's estate bank account.
- Maintaining and managing the office holder's cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and issuing annual progress reports to Members.
- Filing returns at Companies House.
- Preparing and filing VAT returns.
- Preparing and filing Corporation Tax returns.