

The Insolvency Act 1986

Administrator's progress report

Form 2.24B

Name of Company MHA Lighting Limited	Company number 07013646
In the High Court of Justice, Chancery Division, Manchester District Registry (full name of court)	Court case number 3225 of 2015

(a) Insert full name(s) and
address(es) of administrators

I/We (a) Sarah Bell and Steven Muncaster of Duff & Phelps Ltd , The Chancery, 58 Spring
Gardens, Manchester, M2 1EW,


Administrator(s) of the above company attach a progress report for the period

from

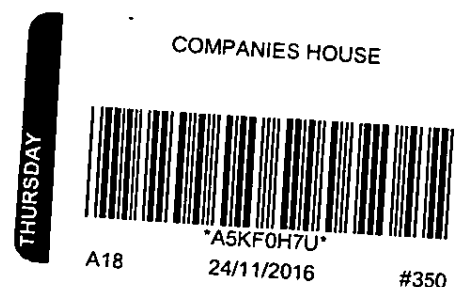
to

(b) Insert dates

(b) 1 June 2016	(b) 4 November 2016
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Signed 
Joint Administrator

Dated 04/11/2016



Extension Progress Report to Creditors

4 November 2016

MHA Lighting Limited
(In Administration)

*Joint Administrators' Progress Report and Extension to Secured and
Preferential Creditors
For the period from 1 June 2016 to 4 November 2016
Pursuant to Rule 2.112(2) of the Insolvency Rules 1986 (as amended)*

**Duff & Phelps Ltd.
The Chancery
58 Spring Gardens
Manchester
M2 1EW**

Definitions

Word or Phrase	Definition
the Act	The Insolvency Act 1986 (as amended)
The Agents	Winterhill Group, independent agents who were instructed to value and sell the assets of the Company
Aldermore	Aldermore Invoice Finance, with whom the Company had an invoice finance facility, and the holder of a fixed and floating charge over the Company's assets
the Appointment Date	1 December 2015, being the date of appointment of the Joint Administrators
Category 2 Disbursements	The Joint Administrators' internal costs and expenses in dealing with the Administration
Cerberus	Cerberus Receivables Management, independent debt collection agents engaged to recover the Company's assigned and non-assigned book debt ledgers
the Company	MHA Lighting Limited (In Administration) (Company Number 07013646)
CVL	Creditors Voluntary Liquidation
DBEIS	The Department for Business, Energy & Industrial Strategy
the Directors	Paul Aston and Thomas Harrison, the Directors of the Company
Duff & Phelps	Duff & Phelps Ltd
HMRC	HM Revenue and Customs
the Joint Administrators	Sarah Bell and Steven Muncaster of Duff & Phelps Ltd The Chancery, 58 Spring Gardens, Manchester, M2 1EW
MHA Intellect	MHA Integrated Electronic Services Limited, connected company, by way of common director and shareholder Thomas Harrison
Prescribed Part	Pursuant to Section 176A of the Act where a floating charge is created after 15 September 2003 a designated amount of the Company's net property (floating charge assets less costs of realisation) shall be made available to non-preferential creditors
The Previous Progress Report	The Joint Administrators' Progress Report to Creditors issued on 22 June 2016 for the period from 1 December 2015 to 31 May 2016
the Proposals	The Joint Administrators' Report to Creditors and Statement of Proposals issued on 20 January 2016
the Purchaser	Waveguide Lighting Limited, the purchaser of the assets of the

	Company Registered company number 09914246 whose registered office is 15 Church Street, Stratford Upon Avon, Warwickshire, CV37 6HB
the Reporting Period	The period from 1 June 2016 to 4 November 2016
RPS	Redundancy Payments Service
the Rules	The Insolvency Rules 1986 (as amended)
The Secured Creditors	Aldermore and the Security Trustee, holders of fixed and floating charges over the Company's assets
Security Trustee	David McMahon former director of the Company and holder of a fixed and floating charge over the Company's assets as Security Trustee on behalf of the Loan Note Holders
SIP 9	Statement of Insolvency Practice 9 – Industry Best Practice for Insolvency Practitioners in relation to disclosure of remuneration and disbursements
SIP 13	Statement of Insolvency Practice 13 - Industry Best Practice for Insolvency Practitioners regarding the acquisition of assets of insolvent companies by Directors
SOA	Statement of Affairs, documentation supplied by the Directors outlining the Company's financial position as at the Appointment Date

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Names of Joint Administrators: Sarah Bell
Steven Muncaster

Date of Appointment: 1 December 2015

Date of Report: 4 November 2016

Appointed By: The Directors, Station House, Station Approach,
Atherton, M46 9LJ

Court Reference: High Court of Justice,
Chancery Division,
Manchester District Registry
No. 3225 of 2015

1. Introduction

- 1.1 The Joint Administrators were appointed on 1 December 2015 by the Directors of the Company pursuant to paragraph 22 of Schedule B1 to the Act
- 1.2 In accordance with Paragraph 100(2) of Schedule B1 to the Act the functions of the Joint Administrators are being exercised by either of the Administrators.
- 1.3 The purpose of this report is to accompany the Joint Administrators' request to extend the duration of the Administration by 12 months from 1 December 2016 to 30 November 2017 by providing details of the progress of the Administration for the period from the Previous Progress Report.
- 1.4 This report should be read in conjunction with the Previous Progress Report
- 1.5 Statutory information on the Company is attached at Appendix 1.

2. Joint Administrators' Report and Statement of Proposals

- 2.1 In accordance with Paragraph 52(1) of Schedule B1 to the Act, a creditors' meeting was not required to be held as there will be insufficient realisations to enable a distribution to non-preferential creditors other than via the Prescribed Part. No meeting was convened and in accordance with R2 33(5) of the Rules, the Proposals were deemed to have been approved by creditors on 11 February 2016
- 2.2 As advised in the Proposals, the Joint Administrators must perform their functions with the purpose of achieving one of the following hierarchical objectives.
- Rescuing the Company as a going concern; or
 - Achieving a better result for the Company's creditors as a whole than would be likely if the Company were wound up (without first being in Administration), or
 - Realising property in order to make a distribution to one or more secured or preferential creditors
- 2.3 As previously advised, the first objective could not be achieved as there are insufficient funds and assets available to enable the Company to be rescued as a going concern. The second objective may be achievable as it is anticipated that there will be funds available to enable a distribution to the non-preferential creditors of the Company via the Prescribed Part distribution
- 2.4 The third objective has been achieved as Aldermore has been repaid in full from the book debt realisations. It is further anticipated that the Security Trustee for the Loan Note Holders will also receive a distribution under their floating charge
- 3. Progress of the Administration**
- 3.1 The manner in which the affairs and business of the Company have been managed since the appointment of Joint Administrators and will continue to be managed and financed is set out overleaf.

Asset Realisations

Sale of Assets

- 3.2 The Company's assets were sold to the Purchaser on 21 December 2015 for the total sum of £85,000 plus VAT. Full details of the sale were included in the Proposals.
- 3.3 As previously reported, the full consideration of £85,000 plus VAT was paid on completion.

Assigned Book Debts

- 3.4 According to the Company's books and records the outstanding debts of the Company totalled £173,599 as at the Appointment Date. These debts were assigned to Aldermore under an invoice discounting agreement created on 30 October 2013.
- 3.5 The principal amount owing to Aldermore under the invoice discounting agreement as at the Appointment Date was circa £81,911, subject to accruing interest, termination fees and charges.
- 3.6 Immediately following appointment Aldermore instructed Cerberus to assist with the collection of the book debts. As at the date of this report, the sum of £155,753 has been realised from the book debt collections. This sum has been remitted directly to Aldermore and is therefore, not reflected in the Receipts and Payment Account at Appendix 2. Aldermore have been repaid in full.
- 3.7 Surplus debtor collections of the assigned debtor ledger totalling £75,784 were remitted to the Joint Administrators estate account.
- 3.8 The balance of £18,000 is assumed to have been charged by Aldermore in respect of termination, management and debt collection fees. The Joint Administrators have confirmation of charges totalling £14,600 and are liaising with Aldermore regarding the additional invoices.
- 3.9 There is one remaining book debt to be realised and in order not to compromise the potential collectability of this remaining book debt, no further information can be provided in respect of the collectability of the debt at this time.

Non Assigned Book Debts

- 3.10 In addition, the Company's books and records also indicated outstanding debts totalling £37,478 due to the Company that were not assigned to Aldermore.
- 3.11 Cerberus was also engaged to assist with the collection of this ledger. The total sum of £22,449 has been realised and the sum of £15,097 is reflected on the Receipts and Payments Account at Appendix 2. A balance of £7,352, which is not reflected on the Receipts and Payments Account, has been received directly by Cerberus and has been off set against their fees.
- 3.12 It is anticipated that no further realisations will be received in relation to the remaining non-assigned debtor balances.

Gross Bank Interest

- 3.13 Gross bank interest of £13 has been received in the Reporting Period.

Stock & WIP

- 3 14 As disclosed in the Proposals, prior to the sale of assets disclosed above being completed, an associated company MHA Intellect made an offer to purchase certain items of stock for the sum of £4,131 plus VAT
- 3 15 The Agents advised that the offer represented fair market value and recommended that the offer be accepted. The sum of £4,131 was received in full upon acceptance of the offer.
- 3 16 In accordance with SIP 13, a summary of the transaction has been provided below:

The Purchaser	MHA Integrated Electronic Services Ltd
Date of Transaction	3 December 2015
Associated Parties	The Company and MHA Intellect are connected by virtue of common directorship of the following director: Thomas Harrison

4. Investigations

- 4 1 The Joint Administrators have a statutory obligation to file a report with DBEIS concerning the conduct of all directors of the Company that served in the three years prior to the Joint Administrators appointment. The content of this report is confidential and has been submitted to the Insolvency Practitioners Compliance Unit.
- 4.2 There are no outstanding lines of enquiry

5. Dividend Prospects / Prescribed Part

Secured Creditors

Aldermore

- 5.1 In consideration for the monies advanced under the Company's invoice discounting agreement the Company granted Aldermore a debenture dated 30 October 2013, which confers fixed and floating charges over all of the assets of the Company. In addition, an invoice discounting agreement results in the assignment of all book debts.
- 5 2 As the Appointment Date, the Company's indebtedness to Aldermore was circa £61,911, subject to accruing interest, charges and costs. As discussed at paragraph 3.6, Aldermore have now been repaid in full under their security and a surplus has been remitted into the Joint Administrators estate account
- Security Trustee – on behalf of the loan note holders
- 5 3 In consideration for monies advanced by the Loan Note Holders, the Company granted the Security Trustee debentures dated 9 September 2014 and 14 August 2015 which confers fixed and floating charges over the assets of the Company.
- 5 4 As at the Appointment Date, the Company's indebtedness to the Loan Note Holders was approximately £3,963,000.

Preferential Creditors

- 5.5 Pursuant to the SOA, the estimated preferential claims are £11,461
- 5.6 The preferential creditors' claims consist of employee claims for arrears of pay and holiday pay, the majority of which are likely to be subrogated to the DBEIS following payment to the employees by the RPS.
- 5.7 The RPS submitted a preferential claim totalling £12,942 in respect of payments made to the Company's former employees, however there are a number of discrepancies in relation to a number of employees. Based upon the claim received to date from the RPS and the claims of the individual employees, the estimated preferential claims are likely to be in excess of £22,000.
- 5.8 The Joint Administrators are therefore liaising with the RPS to attempt to rectify these differences
- 5.9 Based on current information, it is anticipated that preferential creditors will be paid in full

Prescribed Part

- 5.10 The Company granted a floating charge to Aldermore on 30 October 2013. In addition the Company also granted floating charges to the Security Trustee on 9 September 2014 and 14 August 2015 and therefore, the Prescribed Part provisions will apply
- 5.11 Based on current realisations, it is anticipated that the net property of the Company is approximately £69,000 and it is estimated that the Prescribed Part of the net property for non-preferential creditors is approximately £16,000.
- 5.12 The Prescribed Part estimate will be dependent on the final debtor realisation being received and the final preferential creditor claim being concluded

Non-Preferential Creditors

- 5.13 As advised in the Proposals there is no prospect of any dividend to non-preferential creditors other than via the Prescribed Part as detailed above

6. Joint Administrators' Receipts and Payments Account

- 6.1 A detailed Receipts and Payments Account for the Reporting Period is shown in Appendix 2
- 6.2 As at 2 November 2016, there was a cash balance of £98,484

7. Pre-Administration Costs

- 7.1 As previously reported all Pre-Administration costs have been approved and drawn in full.

8. Joint Administrators' Costs and Expenses

- 8.1 The Joint Administrators' basis of remuneration was approved on the basis of time properly charged by the Secured Creditors and preferential creditors on 11 February 2016. The Joint

Administrators drawing of Category 2 Disbursements as an expense of the Administration has also been approved

- 8 2 The time costs charged in the Reporting Period by Duff & Phelps are as analysed at Appendix 3 and total £21,754 representing 81 hours with an average charge out rate of £270
- 8 3 In accordance with SIP 9, the Joint Administrators have provided creditors with additional information regarding the major areas of time incurred as detailed below
- Time costs totalling £4,217 were incurred by the Joint Administrators and their staff under the heading Statutory Matters (Meetings, Reports and Notices) This involves preparing statutory documents including notices and reports for creditors, Companies House and other stakeholders as required by the Act Time was also spent drafting the Previous Progress Report.
 - A total of £3,712 has been spent liaising with the Secured Creditors, this has included updates on the progress of the Administration and estimated return under the floating charge.
 - Time costs totalling 2,871 were incurred by the Joint Administrators and their staff under the heading Preferential Claims Adjudication and Distribution This has involved liaising with the RPS in respect of the final preferential claim and adjudicating the former employees residual preferential claims
 - A total of £2,435 has been spent under the heading Book Debts Time has been incurred liaising with Cerberus and the remaining debtor to conclude the debtor realisations in this matter.
- 8 4 The total time costs charged since appointment total £104,414 representing 392 hours at an average charge out rate of £266 by Duff & Phelps are as analysed at Appendix 3
- 8.5 A total of £40,000 has been paid in respect of the Joint Administrators' post appointment remuneration of which £30,000 has been paid during the Reporting Period Details of payments are shown on the Receipts and Payments Account at Appendix 2
- 8 6 The Joint Administrators' disbursements are also detailed at Appendix 3
- 8 7 The Joint Administrators have incurred expenses in dealing with the Administration of the Company and these are detailed in Appendix 3
- 8 8 Information regarding the fees and disbursements of Administrators, including details of the Duff & Phelps' disbursements policy and hourly charge out rates for each grade of staff that may undertake work on this case, is in a document called "A Creditors' Guide to Administrators' Fees" This can be viewed and downloaded from the Joint Administrators' website at <http://www.duffandphelps.com/uk-restructuring/creditor-guides> Should you require a copy, please contact this office
- 8 9 In accordance with Rule 2 48A of the Rules, secured creditors and non-preferential creditors (with the concurrence of at least 5% in value of total non-preferential claims) may make a request in writing to the Joint Administrators for further information about the remuneration or expenses set out in this progress report. This should be done within 21 days receipt of this report, after which the Joint Administrators have 14 days to respond

- 8 10 In addition to the above, any Secured Creditor, or any non-preferential creditor (with the support of at least 10% in value of the non-preferential creditors) or the permission of the Court, may apply to the Court on the grounds that the remuneration or basis fixed for the Joint Administrators' remuneration or the expenses incurred by the Joint Administrators are considered to be excessive. In accordance with Rule 2.109 of the Rules, this application must be made no later than 8 weeks after receipt of the Progress Report, where the charging of the remuneration or the incurring of expenses in question occurs.

9. Extension of the Administration and Conclusion

- 9 1 An Administration automatically comes to an end after one year, unless an extension is granted by the Court or with the creditors' consent.
- 9 2 The Joint Administrators request that the duration of the Administration is extended for a period of 12 months from 1 December 2016 to 30 November 2017, for the following reasons:
- Finalise asset realisation - as referred to above, there is one remaining book debt which is still to be realised for the benefit of the Company's creditors,
 - Adjudication and distribution of Preferential Claims – the Joint Administrators are liaising with the RPS regarding discrepancies contained in their claim, upon resolution the claims will be agreed and the distribution process will be commenced
 - Distribution of the Prescribed Part Fund
 - Distribution to the Security Trustee under their floating charge
- 9 3 Preferential creditors are paid in priority to the Prescribed Part fund and the Security Trustee as the floating charge holder.
- 9 4 Until such time as the Preferential Claims are agreed, the Joint Administrators are unable to determine the actual quantum of the net property available to calculate the Prescribed Part fund and also the available funds to the Security Trustee under its floating charge.
- 9 5 Therefore, it is considered necessary to extend the Administration period in order to finalise the above matters. If consent to the extension is given, the revised date for the end of the Administration will be 30 November 2017.
- 9 6 Following the distributions to the Preferential Creditors, the Prescribed Part fund and to the Security Trustee, the Company will have no property with which to make a distribution to its non-preferential creditors. A Notice will be submitted to the Registrar of Companies pursuant to Paragraph 84 of Schedule B1 to the Act.
- 9 7 Following registration of the Notice by the Registrar of Companies, the Joint Administrators' appointment will cease to have effect, and they will be discharged from liability under Paragraph 98(3) of Schedule B1 to the Act.
- 9 8 At the end of three months beginning with the date of the Notice being registered by the Registrar of Companies the Company will be dissolved.
- ## **10. Next Report**
- 10 1 The Joint Administrators are required to provide a Progress Report within one month of the end of the next six months of the Administration. This report will be provided no later than June 2017.

- 10 3 If you have any queries or require any further assistance, please do not hesitate to contact my colleague Alison Phillips of this office



Sarah Bell
Joint Administrator

The affairs, business and property of the Company are being managed by the Joint Administrators, Sarah Bell and Steven Muncaster, who act as agents for the Company and without personal liability. Both are licensed by the Insolvency Practitioners Association.

Appendix 1

Statutory Information

Statutory Information

Date of Incorporation	9 September 2009
Registered Number	07013646
Company Directors	Mr Paul Aston Mr Thomas Harrison
Company Secretary	Mr Thomas Harrison
Shareholders	MHA Lighting Holdings Limited – 8,803,248 Ordinary Shares (100% shareholder)
Trading Address	Station House, Station Approach Atherton M46 9LJ
Registered Office	Current: The Chancery 58 Spring Gardens Manchester M2 1EW Former: Station House, Station Approach Atherton M46 9LJ
Previous Names	MHA Luminanz Limited (Date of Change 29/10/2009)
Any Other Trading Names	None

Appendix 2

Joint Administrators' Receipts and Payments Account

MHA Lighting Limited
(In Administration)
Joint Administrators' Abstract of Receipts & Payments

Statement of Affairs		From 01/06/2016 To 04/11/2016	From 01/12/2015 To 04/11/2016
	SECURED ASSETS		
Uncertain	Book Debts - Assigned	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
	SECURED CREDITORS		
(61,911 00)	Aldermore Invoice Finance	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
	ASSET REALISATIONS		
25,000 00	Plant & Machinery	NIL	25,000.00
2,250.00	Office Equipment & Fixtures	NIL	2,250.00
3,500.00	Motor Vehicles	NIL	3,500.00
50,000 00	Stock & WIP	NIL	58,381.36
Uncertain	Book Debts - Surplus	NIL	90,881 31
	Rates Refund	NIL	220 98
11,396 00	Cash at Bank	NIL	8,195 00
	VAT Reclaimed on IDF Costs	2,435 11	2,435 11
199.00	Petty Cash	NIL	NIL
	Bank Interest Gross	<u>12.71</u>	<u>45 37</u>
		2,447.82	190,909 13
	COST OF REALISATIONS		
	Data Room	NIL	500 00
	Pre Admin Remuneration & Expenses	NIL	21,274.57
	Pre-Apt Legal Fees & Disbursements	NIL	2,815.10
	Joint administrators' remuneration	30,000.00	40,000.00
	Joint administrators' disbursements	NIL	340.64
	Agents/Valuers Fees	NIL	5,000.00
	Agents/Valuers Disbursements	NIL	142.50
	Legal Fees	NIL	9,830.00
	Legal Disbursements	NIL	285.00
	Land Registry Searches	NIL	11.00
	Storage Costs	35.41	282 85
	Re-Direction of Mail	NIL	160 00
	Statutory Advertising	NIL	84.60
	Legal Fees - Debtor Collection	1,425.49	1,425.49
	Insurance of Assets	NIL	1,044.13
	Wages & Salaries	NIL	5,321 98
	PAYE & NI	1,761.08	1,761.08
	Bank Charges	18.21	28.33
	IT Costs	NIL	1,368.00
	Payroll Costs	<u>NIL</u>	<u>150 00</u>
		(33,240.19)	(91,825 27)
	PREFERENTIAL CREDITORS		
(11,461 00)	Employee Holiday Pay	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
	FLOATING CHARGE CREDITORS		
(3,963,000 00)	David McMahon (loan note holders)	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
	UNSECURED CREDITORS		
(288,131 00)	Trade & Expense Creditors	NIL	NIL

MHA Lighting Limited
(In Administration)
Joint Administrators' Abstract of Receipts & Payments

Statement of Affairs		From 01/06/2016 To 04/11/2016	From 01/12/2015 To 04/11/2016
(31,724.00)	HMRC - PAYE & NIC	NIL	NIL
(369,149.00)	MHA Lighting Holdings Ltd	NIL	NIL
(152.00)	MHA Integrated Electronic Services Lt	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(88,032.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(4,721,215.00)		(30,792.37)	99,083.86
	REPRESENTED BY		
	VAT Receivable		18,426.17
	Floating/main current account		98,483.96
	VAT payable		(17,826.27)
			99,083.86

Appendix 3

Analysis of Time Charged and Expenses Incurred

65477 MHA LIGHTING LIMITED

ANALYSIS OF TIME COSTS FOR THE PERIOD 01/06/2016 to 04/11/2016

ADM-Admin - Post Appt

Classification of Work Function	Partner	Manager	Hours Senior	Assistant	Support	Total Hours	Time Cost	Avg Hourly Rate
Administration and Planning								
Case review and Case Diary management	1 70	0 90	0 00	5 05	0 00	7 65	2,286 75	298 92
Cashiering & accounting	0 00	0 70	1 75	1 45	0 00	3 90	1,120 50	287 31
IPS set up & maintenance	0 00	0 00	0 00	1 75	0 00	1 75	201 25	115 00
Statutory matters (Meetings & Reports & Notices)	1 90	1 00	1 75	9 75	0 00	14 40	4,217 00	292 85
Strategy planning & control	0 00	0 60	1 00	3 20	0 00	4 80	1,247 50	259 90
Tax Compliance/Planning	0 00	0 00	0 00	1 00	0 00	1 00	115 00	115 00
Creditors								
Communications with Creditors/Employees	0 00	0 20	0 00	7 00	0 00	7 20	1,489 00	206 81
Non Pref Creditors/Employee claims handling	0 00	0 20	1 00	7 70	0 00	8 90	1,974 50	221 85
Pref claims adjudication and distribution	0 00	0 20	1 50	10 55	0 00	12 25	2,870 75	234 35
Secured Creditors	2 20	2 50	5 25	0 00	0 00	9 95	3,712 25	373 09
Realisation of Assets								
Book debts	0 00	0 20	8 25	0 00	0 00	8 45	2,435 25	288 20
Trading								
Trading - Accounting	0 00	0 20	0 00	0 00	0 00	0 20	84 00	420 00
Total Hours	5 80	6 70	20 50	47 45	0 00	80 45		270 40
Total Fees Claimed	3,074 00	2,814 00	5,883 50	9,982 25	0 00		21,753 75	

65477 MHA LIGHTING LIMITED
ANALYSIS OF TIME COSTS FOR THE PERIOD 01/12/2015 to 04/11/2016

ADM-Admin - Post Appt

Classification of Work Function	Partner	Manager	Hours Senior	Assistant	Support	Total Hours	Time Cost	Avg Hourly Rate
Administration and Planning								
Case review and Case Diary management	3 40	1 40	3 25	10 45	0 00	18 50	5,488 50	296 68
Cashiering & accounting	0 00	2 00	8 50	7 30	0 00	17 80	5,104 50	286 77
Dealings with Directors and Management	0 00	1 40	2 00	0 90	0 00	4 30	1,320 00	306 98
IPS set up & maintenance	0 00	0 00	0 00	8 65	0 00	8 65	1,262 00	145 90
Insurance	0 00	0 00	1 25	0 00	0 00	1 25	356 25	285 00
Statement of affairs	0 00	0 00	3 50	0 40	0 00	3 90	1,069 50	274 23
Statutory matters (Meetings & Reports & Notices)	1 90	6 35	22 75	46 20	0 00	77 20	19,962 00	258 58
Strategy planning & control	0 00	2 20	10 50	16 60	0 00	29 30	7,701 50	262 85
Tax Compliance/Planning	0 00	0 40	1 75	5 75	0 00	7 90	1,898 00	240 25
Creditors								
Communications with Creditors/Employees	0 00	3 70	9 00	44 10	0 00	56 80	13,152 00	231 55
Non Pref Creditor claims adjudication and dist'n	0 00	0 00	0 75	0 50	0 00	1 25	331 25	265 00
Non Pref Creditors/Employee claims handling	0 00	0 20	6 50	18 75	0 00	25 45	5,588 75	219 60
Pref claims adjudication and distribution	0 00	0 50	1 50	17 65	0 00	19 65	4,665 25	237 42
Secured Creditors	2 20	5 90	13 75	0 00	0 00	21 85	7,562 75	346 12
Investigations								
CDDA & reports & Communication	0 00	1 90	0 75	11 50	0 00	14 15	3,714 25	262 49
Realisation of Assets								
Book debts	0 00	1 40	23 75	0 50	0 00	25 65	7,474 25	291 39
Freehold and Leasehold Property	0 00	0 20	0 00	0 00	0 00	0 20	84 00	420 00
Goodwill and Intellectual Property Rights	0 00	0 00	0 75	0 00	0 00	0 75	213 75	285 00
Hire Purchase and Lease Assets	0 00	0 00	2 00	1 20	0 00	3 20	786 00	245 63
Other Tangible Assets	0 00	0 00	0 25	0 00	0 00	0 25	71 25	285 00
Plant & Machinery & Fixtures & Motor Vehicles	0 00	0 00	0 00	2 90	0 00	2 90	522 00	180 00
Sale of business	0 00	14 40	20 00	6 90	0 00	41 30	13,265 00	321 19
Stock and Work In Progress	0 00	0 00	0 50	0 00	0 00	0 50	142 50	285 00
Trading								
Trading - Accounting	0 00	0 20	0 00	0 00	0 00	0 20	84 00	420 00
Trading - Employees	0 00	0 00	0 00	1 00	0 00	1 00	235 00	235 00
Trading - Retention of Title & Claims handling	0 00	0 70	7 25	0 00	0 00	7 95	2,360 25	296 89
Total Hours	7 50	42 85	140 25	201 25	0 00	391 85		266 47
Total Fees Claimed	3,975 00	17,848 25	40,145 25	42,446 00	0 00		104,414 50	

MHA Lighting Limited (In Administration)
Joint Administrators' Expenses & Disbursements

Company	Activity	Fee Basis	Reporting Period	
			Incurred	Amount Paid
			(£)	(£)
Professional Advisors				
Wales & CO Solicitors	Solicitors- assistance with debt collection	Fixed Fee	1,425 49	1,425 49
TOTAL			<u>£1,425.49</u>	<u>£1,425.49</u>
Costs				
Barclays Bank Plc	Bank Charges	Fixed Fee	18 21	18 21
HMRC	PAYE & NI Deductions from Employee salaries	Fixed Fee	1,761 08	1,761 08
Total Data Management	Storage Costs	Fixed Fee	35 41	35 41
TOTAL			<u>£1,814.70</u>	<u>£1,814.70</u>

The Joint Administrators' choice of professional advisors was based on their perception of the experience and ability of the respective firms/individuals to perform their work, the complexity and nature of the assignment and the basis of their fee

Appendix 4

Proof of Debt Form

Proof of Debt – General Form

MHA Lighting Limited (In Administration)		
Date of Administration 01/12/2015		
1	Name of creditor (If a company please also give company registration number)	
2	For correspondence Address of creditor	
	Contact telephone number of creditor	
	Email address of creditor	
3	Total amount of claim, including any Value Added Tax and outstanding uncapitalised interest as at the date the company went into Administration	
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 Administrator 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)	
For Administrators' Use only		
Admitted to vote for		Admitted for dividend for
£		£
Date		Date
Administrator		Administrator

Appendix 5

Form 2.25B Notice of Conduct of Business by Correspondence

Rule 2.48

Notice of conduct of business by correspondence

Name of Company

MHA Lighting Limited

Company number

07013646

In the

High Court of Justice, Chancery Division,
Manchester District Registry

(full name of court)

Court case number

3225 of 2015

(a) Insert full name(s) and
address(es) of administrator(s)Notice is hereby given by (a) Sarah Bell and Steven Muncaster of The Chancery, 58
Spring Gardens, Manchester, M2 1EW,(b) Insert full name and address
of registered office of the
companyTo the creditors of (b) MHA Lighting Limited of The Chancery, 58 Spring Gardens,
Manchester, M2 1EWThat, pursuant to paragraph 58 of Schedule B1 to the Insolvency Act 1986, enclosed is
(c) One resolution for your consideration ***Please indicate below whether you are in
favour or against each resolution**(c) Insert number of resolutions
enclosedThis form must be received at (d) the offices of Duff & Phelps Ltd, The Chancery, 58
Spring Gardens, Manchester, M2 1EW,(d) Insert address to which form
is to be deliveredBy 12 00 hours on (e) **23 November 2016** in order to be counted It must be
accompanied by details in writing of your claim Failure to do so will lead to your vote(s)
being disregarded(e) Insert closing date
Repeat as necessary for the
number of resolutions attachedResolution (1) That the duration of the Administration is extended to **30 November 2017**
I am ***in Favour/Against****TO BE COMPLETED BY CREDITOR WHEN RETURNING FORM**

Name of creditor _____

Signature of creditor _____

(if signing on behalf of creditor, state capacity e.g. director/solicitor)

If you require any further details or clarification prior to returning your votes, please
contact me/us at the address above

Signed

Sarah Bell - Joint Administrator

Dated

04/11/2016

COMPANIES HOUSE

A18

24/11/2016

#349