

LIQ13

Notice of final account prior to dissolution in MVL



Companies House

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

1 Company details

Company number 0 8 2 1 7 0 9 9
Company name in full Hancock and Lane 2012 Limited

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

2 Liquidator's name

Full forename(s) Stephen
Surname Katz

3 Liquidator's address

Building name/number Pearl Assurance House
Street 319 Ballards Lane
Post town London
County/Region
Postcode N 1 2 8 L Y
Country

4 Liquidator's name ①

Full forename(s)
Surname

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

5 Liquidator's address ②

Building name/number
Street
Post town
County/Region
Postcode
Country

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

LIQ13

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6

Final account

☒ I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.

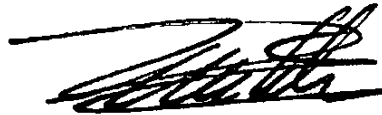
7

Sign and date

Liquidator's signature

Signature

X



X

Signature date

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**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 **Sinead Trainor**

Company name **Begbies Traynor (London) LLP**

Address **Pearl Assurance House**

319 Ballards Lane

Post town **Finchley**

County/Region **London**

Postcode **N 1 2 8 L Y**

Country

DX

Telephone **020 8343 5900**

**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

Hancock and Lane 2012 Limited (In Members' Voluntary Liquidation)

Final report and account of the liquidation

Period: 30 June 2021 to 29 January 2024

Important Notice

This report has been produced solely to comply with our statutory duty to report to members of the Company pursuant to Section 94 of the Insolvency Act 1986. This report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by members for any purpose other than this report to them, or by any other person for any purpose whatsoever.

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1. INTERPRETATION

<u>Expression</u>	<u>Meaning</u>
"the Company"	Hancock and Lane 2012 Limited (In Members' Voluntary Liquidation)
"the liquidator", "I", "my" and "me"	Stephen Katz of Begbies Traynor (London) LLP, Pearl Assurance House, 319 Ballards Lane, Finchley, London, N12 8LY
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency (England and Wales) Rules 2016 (as amended)
"secured creditor" and "unsecured creditor"	Secured creditor, in relation to a company, means a creditor of the company who holds in respect of his debt a security over property of the company, and "unsecured creditor" is to be read accordingly (Section 248(1)(a) of the Act)
"security"	(i) In relation to England and Wales, any mortgage, charge, lien or other security (Section 248(1)(b)(i) of the Act); and (ii) In relation to Scotland, any security (whether heritable or moveable), any floating charge and any right of lien or preference and any right of retention (other than a right of compensation or set off) (Section 248(1)(b)(ii) of the Act)
"preferential creditors"	Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act

2. COMPANY INFORMATION

Company registered number:	08217099
Company registered office:	Pearl Assurance House, 319 Ballards Lane, London, N12 8LY
Former trading address:	Gable End Toft, Dunchurch, Rugby, CV22 6NR

3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced:	30 June 2021
Date of liquidators' appointment:	30 June 2021
Changes in liquidator (if any):	John Kelmanson resigned as Joint Liquidator with effect from 28 February 2022.

Following Mr Kelmanson's retirement, LIQ06 Notice of Liquidator's resignation was filed at Companies House on 10 March 2022, stating it was no longer expedient for two Liquidators to remain appointed. Stephen Katz was appointed as Liquidator on 30 June 2021 and remains the sole office holder in the Liquidation.

4. PROGRESS DURING THE PERIOD

This is my final report and account of the Liquidation and should be read in conjunction with my previous annual progress report to the shareholder dated 21 August 2023.

Receipts and Payments

Attached at Appendix 1 is our abstract of receipts and payments for the period 30 June 2021 to 29 January 2024.

Receipts

Cash at bank

£38,489.79 was received from Company's pre liquidation bank account. The account has since been closed and no further funds are expected in this regard.

Cash held on appointment

The amount of £6,000 was held by my firm, prior to my appointment as Liquidator, specifically for purposes of meeting the costs of placing the Company into Liquidation.

Freehold property

The Company owned the premises at 14 Old School Court, Padstow and Parking space PL28 8ED. The sum £415,000 has been realised and distributed in specie.

Insurance refund

The sum of £930.38 was received from NFU Mutual in respect of a credit balance on account whilst terminating the insurance policy with the Company prior to liquidation.

Bank interest

The funds in hand during the course of the Liquidation were held in an interest-bearing account with a High Street bank in the Liquidator's name.

Payments

Liquidation fee

The liquidation fee of £5,000 relates to an agree fee for assistance given to the Directors to place the Company into Members' Voluntary Liquidation, which includes the preparation of the Declaration of Solvency, submission of statutory forms to Companies House and circulation to the Members of the written resolutions to wind-up the Company and appoint a Liquidator. This fee was proposed at a meeting of the Directors of the Company and passed by a written resolution of the Member.

Liquidator's remuneration

Remuneration drawn during the year amounted to £4,500.

Specific bond

The specific bond is the cost of insurance, based on the level of realisations by the Liquidator, as required by the Insolvency Practitioners Regulations 2005.

Statutory advertising

This represents the costs for the publishing of statutory advertising in the London Gazette in respect of the notice of appointment of the Liquidator and to creditors to submit their claims in the Liquidation.

Corporation tax

The amount of £3,009.77 was paid to HM Revenue & Customs ("HMRC") in respect of the Corporation Tax payable for the years ended 29 June 2022.

Irrecoverable VAT

All VAT paid during the course of the Liquidation is irrecoverable as the Company was not registered for VAT.

Directors loan account

The amount of £347,294 was repaid to the director in respect of an outstanding Directors Loan Account.

What work has been done in the period of the report, why was that work necessary and what has been the financial benefit (if any) to members?

Details of the types of work that generally fall into the headings mentioned below are available on our firm's website - <http://www.begbies-traynorgroup.com/work-details> Under the following headings we have explained the specific work that has been undertaken on this case. Not every piece of work has been described, but we have sought to give a proportionate overview which provides sufficient detail to allow members to understand what has been done, why it was necessary and what financial benefit (if any) the work has provided to members.

The costs incurred in relation to each heading are set out in the Time Costs Analysis which is attached.

General case administration and planning

As part of any Liquidation process, the Liquidator and his staff must adhere to various statutory requirements in accordance with the Insolvency legislation, which is necessary but does not provide any financial benefit to members. Since the period of my last progress report, time has been spent on maintaining the Office Holders IT database, conducting reviews of the case and regularly reconciling the Liquidation estate bank account.

Compliance with the Insolvency Act, Rules and best practice

- Complying with statutory duties in respect of the Liquidator's specific penalty bond.
- Dealing with all post-appointment VAT and corporation tax compliance.
- Periodic case progression reviews (typically at the end of month one and every six months thereafter). Although these reviews are not a legal requirement, Regulatory Bodies who monitor the work of the Liquidator see this task as a best practice requirement with which the Office Holder is required to comply.
- Preparing and issuing this progress reports to members.
- Lodging periodic returns with the Registrar of Companies for the Liquidation.

Other matters which includes meetings, tax, litigation, pensions and travel

Continuing to liaise with HMRC in respect of the pre and post Liquidation tax clearance required to conclude the Liquidation.

Unfortunately, due to the COVID-19 pandemic, HMRC have been experiencing substantial backlogs and despite numerous email and telephone correspondences, they continued to extend the deadline for dealing with any of our requests, so this matter has taken longer than anticipated. Accordingly, this resulted in the Liquidation remaining open into a second annual period requiring additional statutory and practical compliance procedures to be administered, in addition to the substantial time spent in liaising with HMRC.

In December 2023, Insolvency Practitioners were advised that HMRC will no longer be issuing tax clearance, and instead once the Liquidator is satisfied that all filings have been made and all relevant taxes have been paid for both the pre and post appointment periods, they may proceed to notify HMRC of the intention to dissolve the Company and exit from office.

Accordingly, we are commencing the necessary steps to conclude the Liquidation.

5. DISTRIBUTIONS TO MEMBERS

The following distributions have been declared and paid to the Company's sole shareholder during the course of the Liquidation;

- Distribution in specie of £67,706 declared on 2 July 2021 represent a return of £677.06 per £1 ordinary shares.
- Second interim distribution of £28,906.33 was declared on 14 October 2022, representing a return of £289.07 per £1 ordinary share.
- Third and final distribution of £1,651.33 declared on 29 January 2024, representing a return of £1 per £1 ordinary shares.

6. REMUNERATION & EXPENSES

The basis of our remuneration as Liquidator is fixed by reference to the time properly spent by me and my staff in attending to matters arising in the wind up.

During the period from 30 June 2022 to 29 January 2024, my firm has incurred time costs of £8,132. This represents 30 hours at an average rate of £217.07 per hour.

My firms cumulative time costs for the period since my appointment on 30 June 2021 to 29 January 2024, amount to £28,683. This represents 84.4 hours at an average rate of £339.85 per hour.

Further information in relation to my time costs and expenses is set out at Appendix 2:

- Time Costs Analysis for the period from 30 June 2022 to 29 January 2024.
- Cumulative Time Costs Analysis for the period from 30 June 2021 to 29 January 2024
- My firms charging policy.

Each Time Costs Analysis shows the time spent by each grade of staff on the different types of work involved in the case and gives the total costs and average hourly rate charged for each work type.

To date, fees totalling £4,500 plus VAT have been drawn against the total time costs of £30,775.50 incurred since the date of my appointment.

The balance of my firm's unbilled time costs will not be recoverable.

What was the anticipated payment for administering the case in full and did the liquidator receive that payment?

We estimated that the cost of administering the case would be in the region of £5,000, and subsequently members provided approval for us to draw our remuneration up to that level. You will note that the time spent administering the Liquidation has resulted in my firm's time costs exceeding this amount, however this was due to the substantial delays caused by HMRC providing the necessary tax clearances. Accordingly, this resulted in the requirement to adhere to various statutory requirements in accordance with the Insolvency legislation, which is necessary but does not provide any financial benefit to members.

In view of the above, I have drawn total fees of £5,000 as approved by the shareholders and the balance of my firm's unbilled time costs will not be recoverable.

The information provided in section 4 above relates to the work undertaken during the period of this report. We have set out below details of the work undertaken prior to the period covered by this report so as to avoid any repetition:-

General case administration and planning

- Opening, maintaining and managing the Liquidation estate cashbook, bank accounts.
- IPS set-up - Creation and update of case files on the firm's insolvency software which include LLP information, creditors, debtors and employees' details.

Compliance with the Insolvency Act, Rules and best practice

- Following my appointment as Liquidator of the Company, formal notice of my appointment was advertised in the London Gazette.
- Complying with statutory duties in respect of the Liquidator's specific penalty bond.
- Completion and filing of the notice of the company's insolvency to HMRC.
- Dealing with all pre and post-appointment corporation tax compliance.
- Periodic case progression reviews (typically at the end of month one and every six months thereafter). Although these reviews are not a legal requirement, Regulatory Bodies who monitor the work of the Liquidator see this task as a best practice requirement with which the Office Holder is required to comply.
- Preparing and issuing this progress reports to Members.
- Lodging periodic returns with the Registrar of Companies for the Liquidation.

The above matters have no financial benefit, however they are a statutory requirement.

Realisation of assets

- Liaising with the bank to recover the monies held in the Company's pre liquidation account.
- Dealing with all matters in relation to the Directors Loan Account.

Dealing with all creditors' claims (including employees), correspondence and distributions

- Dealing with creditor claims and enquiries as appropriate.
- Administering payments in order to settle creditors claims in full.

Other matters which includes seeking decisions from creditors (via Deemed Consent Procedure and/or Decision Procedures, tax, litigation, pensions and travel

- Liaising with the Company's accountants, Tax Assist Accountants, in respect of the preparation and submission of the final Pre-Liquidation accounts and Corporation Tax returns for the period 29 June 2021;

- Preparation and submission of the post liquidation corporation tax return;
- Liaising with HMRC in respect of pre and post liquidation tax clearance.

Category 1 Expenses

During the course of the Liquidation, we have incurred expenses amounting to £458.35 in respect of statutory advertising and specific bond.

Have subcontractors been used?

No subcontractors have been used in this case.

Category 2 Expenses

There have been no category 2 expenses incurred during the course of the Liquidation.

7. LIQUIDATOR'S EXPENSES

A cumulative statement showing the total expenses incurred since the date of our appointment appears at Appendix 3.

8. UNREALISABLE ASSETS

All assets have been realised.

9. OTHER RELEVANT INFORMATION

Use of personal information

Please note that although the liquidation is being concluded, in discharging our remaining duties as liquidators, we may need to access and use personal data, being information from which a living person can be identified. Where this is necessary, we are required to comply with data protection legislation. If, as a shareholder, you would like further information about your rights in relation to our use of your personal data, you can access the same at <https://www.begbies-traynorgroup.com/privacy-notice>. If you require a hard copy of the information, please do not hesitate to contact us.

Obtaining information on the remuneration of liquidators and the payment of expenses

The basis of remuneration for acting as liquidators was sought following appointment. Notwithstanding this, beneficiaries of the surplus are able to seek information on their rights in relation to the remuneration and the payment of expenses and can obtain a copy of 'Begbies Traynor Guide for Shareholders. A Guide to the Liquidators' fees – England and Wales' on our website at <https://www.begbies-traynorgroup.com/services-to/shareholders>

Alternatively, if you require a hard copy of the guide, please contact our office and a copy will be sent to you.

10. CONCLUSION

Following the Company's affairs being fully wound up, we will deliver our final account to the Registrar of Companies and upon delivery of which we will vacate office and be released as Liquidators under Section 171(6) of the Act.

Should you require further explanation of any matters contained within this report, you should contact our office and speak to my colleague Tergita Gjushinca in the first instance, who will be pleased to assist.

A handwritten signature in black ink, appearing to read 'Stephen Katz', with a stylized flourish at the end.

Stephen Katz FCA
Liquidator

Dated: 29 January 2024

ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 30 June 2021 to 29 January 2024

HANCOCK AND LANE 2012 - IN LIQUIDATION
LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT
FROM 30 JUNE 2022 TO 29 JANUARY 2024

	<u>Realised</u> <u>to-date</u> £	<u>P/E</u> <u>29-Jan-24</u> £
Balance Brought Forward		450,915.29
<u>Receipts</u>		
Freehold Land & Property	415,000.00	-
Insurance referral	930.38	-
Cash at bank	38,489.79	-
Cash held on appointment	6,000.00	-
Bank Gross Interest	65.28	42.37
	<u>460,485.45</u>	<u>450,957.66</u>
<u>Payments</u>		
Specific Bond	160.00	-
Liquidation Fee	5,000.00	-
Liquidator's Remuneration	4,500.00	4,500.00
Statutory Advertising	298.35	-
Irrecoverable VAT	1,959.67	900.00
Corporation Tax	3,009.77	-
	<u>14,927.79</u>	<u>5,400.00</u>
<u>Funds available for distribution</u>	445,557.66	<u><u>445,557.66</u></u>
<u>Less: DISTRIBUTIONS</u>		
Unsecured creditors: 100p in the £	347,294.00	
Directors Loan Account	<u>98,263.66</u>	
Ordinary Shareholders 100 ordinary shares of £1		
<i>1st interim distribution in specie paid 2 July 2021</i>	67,706.00	
<i>2nd interim distribution cash distribution paid on 14 October 2022</i>	28,906.33	
<i>3rd and final distribution paid on 29 January 2024</i>	1,651.33	
	<u>(98,263.66)</u>	
<u>Balance in hand</u>	<u>0.00</u>	

TIME COSTS AND EXPENSES

- a. Begbies Traynor (London) LLP's charging policy;
- b. Time Costs Analysis for the period from 30 June 2022 to 29 January 2024;
- c. Cumulative Time Costs Analysis for the period from 30 June 2021 to 29 January 2024.

BEGBIES TRAYNOR CHARGING POLICY

INTRODUCTION

This policy applies where a licensed insolvency practitioner in the firm is acting as an office holder of an insolvent estate and seeks creditor approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to creditors regarding the office holder's fees following the creditors' decision being made for the office holder to be remunerated on a time cost basis. Best practice guidance* requires that such information should be disclosed to those who are responsible for approving the basis of an office holder's remuneration. Within our fees estimate creditors can see how we propose to be remunerated.

In addition, this policy applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm.

OFFICE HOLDER'S FEES IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

The office holder has overall responsibility for the administration of the estate. He/she will delegate tasks to members of their staff. Such delegation assists the office holder as it allows him/her to deal with the more complex aspects of the case and ensures that work is being carried out at the appropriate level. There are various levels of staff that are employed by the office holder and these appear below.

The firm operates a time recording system which allows staff working on the case along with the office holder to allocate their time to the case. The time is recorded in 6 minute units at the individual's hourly rate in force at that time which is detailed below.

EXPENSES INCURRED BY OFFICE HOLDERS IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

Best practice guidance classifies expenses into two broad categories:

- ☐ *Category 1 expenses (approval not required)* - Specific expenditure that is directly related to the case and referable to an independent external supplier's invoice. All such items are charged to the case as they are incurred.
- ☐ *Category 2 expenses (approval required)* - Items of expenditure that are directly related to the case which include an element of share or allocated cost and are based on a reasonable method of calculation but which are not payable to an independent third party.

The following expenses are charged to the case (subject to approval).

- ☐ Internal meeting room usage for the purpose of physical meetings of creditors is charged at the rate of £150 per meeting;
- ☐ Car mileage which is charged at the rate of 45 pence per mile.
- ☐ Storage of books and records (when not chargeable as a category 1 disbursement) is charged on the basis that the number of standard archive boxes held in storage for a particular case bears to the total of all archive boxes for all cases in respect of the period for which the storage charge relates.

The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a *Category 1 expense*:

- ☐ Telephone and facsimile

- ☐ Printing and photocopying
- ☐ Stationery

BEGBIES TRAYNOR CHARGE-OUT RATES

Begbies Traynor is a national firm. The rates charged by the various grades of staff that may work on a case are set nationally, but vary to suit local market conditions. The rates applying to this office as at the date of this report are as follows:

Grade of staff	Charge-out rate (£ per hour) 10 July 2023 until further notice
Partner	815
Director	760
Senior Manager	595
Manager	525
Assistant Manager	425
Senior Administrator	375
Administrator	285
Junior Administrator	210
Cashier	210
Secretarial	210

Time spent by support staff such as secretarial, administrative and cashiering staff is charged directly to cases. It is not carried as an overhead.

As detailed above, time is recorded in 6 minute units.

SIP9 Hancock and Lane 2012 Limited - Members Voluntary Liquidation - 23H1039.MVL : Time Costs
Analysis From 30/06/2023 To 29/01/2024

Staff Grade		Consultant/Partner	Mngr	Admin	Jnr Admin	Support	Total Hours	Time Cost £	Average hourly rate £
General Case Administration and Planning	Case planning	0.6					0.6	456.00	760.00
	Administration		0.2	4.6	2.1		6.9	1,857.00	269.13
	Total for General Case Administration and Planning:	0.6	0.2	4.6	2.1		7.5	2,313.00	308.40
Compliance with the Insolvency Act, Rules and best practice	Banking and Bonding		0.2	0.2		0.2	0.6	204.00	340.00
	Case Closure		0.5				0.5	282.50	525.00
	Statutory reporting and statement of affairs			9.7			9.7	2,764.50	285.00
	Total for Compliance with the Insolvency Act, Rules and best practice:		0.7	9.9		0.2	10.8	3,231.00	299.17
Other matters which includes meetings, tax, litigation, pensions and travel	Tax		0.2	0.9			1.1	342.00	310.91
	Total for Other matters:		0.2	0.9			1.1	342.00	310.91
	Total hours by staff grade:	0.6	1.1	15.4	2.1	0.2	19.4		
	Total time cost by staff grade £:	456.00	577.50	4,369.50	441.00	42.00		5,886.00	
	Average hourly rate £:	760.00	525.00	283.73	210.00	210.00			303.40

SIP9 Hancock and Lane 2012 Limited - Members Voluntary Liquidation - 23H1039.MVL : Time Costs Analysis From 30/06/2021 To 29/01/2024

Staff Grade		Consultant/Partner	Snr Mngr	Mngr	Snr Admin	Admin	Jnr Admin	Support	Total Hours	Time Cost £	Average hourly rate £
General Case Administration and Planning	Case planning	0.6	10.1	0.4			1.7		12.8	5,336.00	416.88
	Administration		1.7	3.4	2.1	9.7	5.6		22.5	6,208.00	275.91
	Total for General Case Administration and Planning:	0.6	11.8	3.8	2.1	9.7	7.3		35.3	11,544.00	327.03
Compliance with the Insolvency Act, Rules and best practice	Appointment		0.3		1.3				1.6	509.00	318.13
	Banking and Bonding			0.4		0.3	2.0	3.9	6.6	1,220.00	184.85
	Case Closure			0.5					0.5	262.50	525.00
	Statutory reporting and statement of affairs	0.3		1.5		9.7	2.5		14.0	3,973.00	283.79
	Total for Compliance with the Insolvency Act, Rules and best practice:	0.3	0.3	2.4	1.3	10.0	4.5	3.9	22.7	5,964.50	262.75
Realisation of assets	Property, business and asset sales	0.2							0.2	129.00	645.00
	Total for Realisation of assets:	0.2							0.2	129.00	645.00
Dealing with all creditors claims (including employees), correspondence and distributions	Others	0.4	22.3	0.6					23.3	10,316.00	442.75
	Total for Dealing with all creditors claims (including employees), correspondence and distributions:	0.4	22.3	0.6					23.3	10,316.00	442.75
Other matters which includes meetings, tax, litigation, pensions and travel	Tax	0.4	1.9	1.2	0.2	4.2	1.2		9.1	2,822.00	310.11
	Total for Other matters:	0.4	1.9	1.2	0.2	4.2	1.2		9.1	2,822.00	310.11
	Total hours by staff grade:	1.9	36.3	8.0	3.6	23.9	13.0	3.9	90.6		
	Total time cost by staff grade £:	1,294.50	15,972.00	3,406.50	1,044.00	6,239.50	2,185.00	634.00		30,775.50	
	Average hourly rate £:	681.32	440.00	425.81	290.00	261.07	168.08	162.56			339.69

STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £	Amount discharged £	Balance (to be discharged) £
Expenses incurred with entities not within the Begbies Traynor Group				
Statutory advertising	Courts Advertising	£298.35	£298.35	Nil
Specific bond	AXA Insurance UK Plc	£160	£160	Nil