

WEDNESDAY



ACV3TM

31/01/2024

COMPANIES HOUSE

Company details									
Company number		0	9	0	3	0	1	7	3
Company name in full		A&T Builders & Plumbing Limited							

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

2	Liquidator's name	Paul	Surname	Palmer
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3	Liquidator's address	Building name/number	Bartle House	Street	Oxford Court	Post town	Manchester	County/Region	<div>M</div> <div>2</div> <div>3</div> <div>W</div> <div>Q</div>	Postcode	Country
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4	Liquidator's name ①	<table border="1"> <tr> <td>Clive</td> <td>Full forename(s)</td> </tr> <tr> <td>Morris</td> <td>Surname</td> </tr> </table>	Clive	Full forename(s)	Morris	Surname
Clive	Full forename(s)					
Morris	Surname					
① Other liquidator Use this section to tell us about another liquidator.						

Liquidator's address	Building name/number Bartle House	Street Oxford Court	Post town Manchester	County/Region	Postcode M20 3WQ	Country
Other liquidator	Use this section to tell us about another liquidator.					

LIQ03

Notice of progress report in voluntary winding up

6 Period of progress report

From date	^d 0	^d 1	^m 1	^m 2	^y 2	^y 0	^y 2	^y 2
To date	^d 3	^d 0	^m 1	^m 1	^y 2	^y 0	^y 2	^y 3

7 Progress report

☐ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X

Ida

X

Signature date

^d 1	^d 6	^m 0	^m 1	^y 2	^y 0	^y 2	^y 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	Paul Palmer
Company name	Marshall Peters
Address	Bartle House Oxford Court
Post town	Manchester
County/Region	
Postcode	M 2 3 W Q
Country	
DX	
Telephone	0161 914 9255



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.



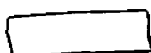
Further information

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

A&T Builders & Plumbing Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 01/12/2022 To 30/11/2023 £	From 01/12/2022 To 30/11/2023 £
	ASSET REALISATIONS		
	Cash at Bank	5,100.00	5,100.00
5,100.00	Contribution to cost	<u>NIL</u>	<u>NIL</u>
		5,100.00	5,100.00
	COST OF REALISATIONS		
	Preparation of S. of A.	<u>4,250.00</u>	<u>4,250.00</u>
		(4,250.00)	(4,250.00)
	UNSECURED CREDITORS		
(29,693.00)	Director's Loan Account	NIL	NIL
(38,000.00)	NatWest - Bounce Back Loan	NIL	NIL
(300.00)	Trade & Expense Creditors	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
	DISTRIBUTIONS		
(2.00)	Ordinary Shareholders	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
<u>(62,895.00)</u>		<u>850.00</u>	<u>850.00</u>
	REPRESENTED BY		
	Vat Control Account		850.00
			<u>850.00</u>



**ANNUAL PROGRESS REPORT FOR THE PERIOD 1 DECEMBER 2022 to 30 NOVEMBER 2023
("the Review Period")**

A&T Builders & Plumbing Limited - In Creditors' Voluntary Liquidation

Content

- Executive Summary
- Administration and Planning
- Enquiries and Investigations
- Realisation of Assets
- Creditors
- Joint Liquidators' Fees
- Disbursements and Expenses
- Creditors' Rights
- EC Regulations
- Conclusion

Appendices

- Appendix I - Statutory Information
- Appendix II – Receipts and Payments account for the Review Period
- Appendix III - Detailed list of work undertaken in the Review Period
- Appendix IV – Disbursements summary for Review Period and comparison with estimate
- Appendix V - Time cost information for the Review Period

EXECUTIVE SUMMARY

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

Assets

Asset	Estimated to realise per Statement of Affairs (£) (excl. VAT)	Realisations to date (£) (excl. VAT)	Anticipated future realisations (£) (excl. VAT)	Total anticipated realisations (£) (excl. VAT)
Contribution to Cost	5,100	5,100	Nil	5,100

Expenses

Expense	Amount per fees and expenses estimate (£) (excl. VAT)	Fees and expenses incurred to date (£) (excl. VAT)	Fees and expenses paid to date (£) (excl. VAT)	Anticipated future fees and expenses to be paid to closure (£) (excl. VAT)	Total fees and expenses to be paid (£) (excl. VAT)
Pre-appointment fee	5,000	5,000	4,250	750	5,000
Joint Liquidators fees	19,335	6,295	Nil	13,040	Nil

Dividend prospects

Creditor class	Distribution / dividend paid to date	Anticipated distribution / dividend, based upon the above
Secured creditor	Nil	Nil
Preferential creditors	Nil	Nil
Unsecured creditors	Nil	Nil

Summary of key issues outstanding

- The realisation of the directors overdrawn loan account.

ADMINISTRATION AND PLANNING

Statutory information

Statutory information may be found at Appendix I.

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

Reporting

The Joint Liquidators have met their statutory and regulatory duties to report to creditors, as listed below. In consideration of the need for transparency and engagement with creditors, care has been taken to ensure that reports and other communications with creditors have provided useful details of the strategies pursued and the outcomes anticipated.

During the Review Period, the following key documents have been issued:

- The Company's Estimated Statement of Affairs
- Notification of the Joint Liquidators' appointment

ENQUIRIES AND INVESTIGATIONS

During the Review Period, the Joint Liquidators have carried out an initial review of the Company's affairs in the period prior to appointment. This included seeking information from the director(s) and making enquiries of the Company's accountants; reviewing information received from creditors; and collecting and examining the Company's bank statements, accounts and other records.

The information gleaned from this process enabled the Joint Liquidators to meet their statutory duty to submit a confidential report on the conduct of the directors (past and present) to the Insolvency Service.

This work was also carried out with the objective of making an initial assessment of whether there were any matters that may lead to any recoveries for the benefit of creditors. This would typically include any potential claims which may be brought against parties either connected to or who have past dealings with the Company.

This initial assessment has been completed and the Joint Liquidators identified several transactions which related to the director benefitting personally from Company funds. This has meant that his Directors loan account is overdrawn.

We are in dialogue with the director in relation to this matter.

REALISATION OF ASSETS

Contribution to Costs

The Director has paid the sum of £5,100 towards the costs and disbursements of the Liquidation and the balance due is being pursued by Marshall Peters.

CREDITORS

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

Secured creditors

The Company has no secured creditors.

Preferential creditors

The Company has no preferential creditors.

Secondary preferential creditors

The Company has no secondary preferential creditors.

Floating charge creditors

Where a floating charge is created after 15 September 2003 a prescribed part of the company's net property shall be made available to unsecured creditors.

The Company has not granted a floating charge to any creditor after 15 September 2003 and consequently there will be no prescribed part in this Liquidation.

Unsecured creditors

The Company's estimated statement of affairs detailed unsecured creditor claims in the sum of £67,993. To date, I can confirm that unsecured claims totalling £37,461 have been received.

On current estimates, it is anticipated that there will be insufficient asset realisations to enable a distribution to unsecured creditors.

JOINT LIQUIDATORS FEES

Pre-Appointment Costs

At the creditors' meeting, Marshall Peters Manchester Limited's fee in the sum £5,000 plus VAT was agreed in relation to the assistance provided to the director in convening the meetings of members and creditors and preparing the Company's Statement of Affairs.

The fee of £4,250 has been paid to Marshall Peters Manchester Limited during the Review period.

Post-Appointment Costs

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

The basis of the Joint Liquidators' fees was approved by creditors at a virtual meeting held on 1 December 2022 in accordance with the following resolution:

"That the basis of the Joint Liquidator's fees be fixed by reference to the time properly given by the Joint Liquidator and his staff in attending to matters as set out in the fees estimate, such time to be charged at the prevailing standard hourly charge out rates used by the firm at the time when the work is performed."

Time costs for the Review Period total £6,294.70, representing 25.72 hours at an average hourly rate of £244.74.

Due to the lack of asset realisations achieved to date, no fees have been drawn by the Joint Liquidators.

You will note from the original fee estimate provided that it was anticipated time costs would not exceed £19,335. I can confirm that this fee estimate is unlikely to be exceeded.

DISBURSEMENTS AND EXPENSES

The disbursements and expenses that have been incurred and paid during the period are detailed on Appendix IV. Also included in Appendix IV is a comparison of the disbursements and expenses likely to be incurred in the Liquidation as a whole with the original expenses estimate.

Category 1 disbursements

The Joint Liquidators have incurred category 1 disbursements during the Review Period totalling £415.

To date, these disbursements have not been recovered from the Liquidation estate due to the lack of available funds.

Category 2 disbursements

The Joint Liquidators' category 2 disbursements were approved by creditors at a virtual meeting held on 1 December 2022.

The Joint Liquidators have not incurred category 2 disbursements during the Review Period.

To date, no category 2 disbursements have been incurred.

Information about this insolvency process may be found on the R3 website <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors' Guide to Fees' may be found at <http://www.insolvency-practitioners.org.uk/regulation-and-guidance/guides-to-fees>. A hard copy of both the Creditors' Guide and the firm's charge-out rate and disbursement policy may be obtained on request.

Other professional costs

No other professional fees have been incurred during the Review Period.

CREDITORS' RIGHTS

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

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

EC REGULATIONS (WHETHER PROCEEDINGS ARE MAIN PROCEEDINGS OR TERRITORIAL)

The Company's centre of main interest was situated at A16 Champions Business Park Arrowe Brook Road, Upton, Wirral, CH49 0AB and therefore it is considered that the EC Regulations will apply. These proceedings are main proceedings as defined in Article 3 of the EC Regulation.

CONCLUSION

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

- The realisation of the directors overdrawn loan account.

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

Signed 
Paul Palmer
Joint Liquidator

16 January 2024

Appendix I

Statutory Information

Company Name	A&T Builders & Plumbing Limited
Former Trading Name	N/A
Company Number	09030173
Registered Office	C/O Marshall Peters, Bartle House, Oxford Court, Manchester, M2 3WQ
Former Registered Office	A16 Champions Business Park, Arrowe Brook Road, Upton, Wirral, CH49 0AB
Officeholders	Paul Palmer and Clive Morris
Officeholders address	Marshall Peters, Bartle House, Oxford Court, Manchester, M2 3WQ
Date of appointment	01 December 2022

Appendix II

Receipts and Payments account for the Review Period

A&T Builders & Plumbing Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments
To 30/11/2023

S of A £		£	£
	ASSET REALISATIONS		
	Cash at Bank	5,100.00	
5,100.00	Contribution to cost	NIL	
			5,100.00
	COST OF REALISATIONS		
	Preparation of S. of A.	4,250.00	
			(4,250.00)
	UNSECURED CREDITORS		
(300.00)	Trade & Expense Creditors	NIL	
(38,000.00)	NatWest - Bounce Back Loan	NIL	
(29,693.00)	Director's Loan Account	NIL	
			NIL
	DISTRIBUTIONS		
(2.00)	Ordinary Shareholders	NIL	
			NIL
(62,895.00)			850.00
	REPRESENTED BY		
	Vat Control Account		850.00
			850.00

Appendix III

Detailed list of work undertaken for A&T Builders & Plumbing Limited in Creditors' Voluntary Liquidation for the Review Period

Below is detailed information about the tasks undertaken or to be undertaken by the Joint Liquidators.

General Description	Includes
<u>ADMINISTRATION AND PLANNING</u>	
Statutory/advertising	Filing of documents to meet statutory requirements including annual receipts and payments accounts Annual corporation tax returns Quarterly VAT returns Advertising in accordance with statutory requirements Bonding the case for the value of the assets
Document maintenance/file review/checklist	Filing of documents Periodic file reviews documenting strategy Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Preparing correspondence opening and closing accounts Requesting bank statements Bank account reconciliations Correspondence with bank regarding specific transfers Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments
Planning / Review	Setting up the case onto the IPS system and maintaining physical file Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case
Reports	Circulating initial report to creditors upon appointment Preparing annual progress report, investigation, meeting and general reports to creditors Disclosure of sales to connected parties Circulating final report to creditors
Meeting of Creditors	Preparation of meeting notices, proxies/voting forms and advertisements notice of meeting to all known creditors Collate and examine proofs and proxies/votes to decide on resolutions Preparation of meeting file, including agenda, certificate of postage, attendance register, list of creditors, reports to creditors, advertisement of meeting and draft minutes of meeting. Responding to queries and questions following meeting Issuing notice of result of meeting
<u>INVESTIGATIONS</u>	
SIP 2 Review	Conduct initial investigation into the Directors conduct Collection and making an inventory of company books and records Correspondence to request information on the company's dealings, making further enquiries of third parties Reviewing questionnaires submitted by creditors and directors Reconstruction of financial affairs of the company Reviewing company's books and records Preparation of deficiency statement Review of specific transactions and liaising with directors regarding certain transactions Liaising with the committee/creditors or major creditors about further action to be taken
Statutory reporting on conduct of director(s)	Preparing statutory investigation reports Liaising with Insolvency Service Submission of report with the Insolvency Service Preparation and submission of supplementary report if required Assisting the Insolvency Service with its investigations
<u>CREDITORS</u>	
Creditor Communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via facsimile, email and post
Dealing with proofs of debt	Receipting and filing POD when not related to a dividend Corresponding with RPO regarding POD when not related to a dividend

Annual Progress Report of A&T Builders & Plumbing Limited - In Creditors' Voluntary Liquidation

General Description	Includes
Processing proofs of debt	Preparation of correspondence to potential creditors inviting submission of POD Receipt of POD Adjudicating POD Request further information from claimants regarding POD Preparation of correspondence to claimant advising outcome of adjudication Seeking solicitors' advice on the validity of secured creditors' claims and other complex claims

Appendix IV

Below are details of the Joint Liquidators' disbursements for the Review Period and the total to date:

Disbursements and Expenses	Incurred in the Review Period £	Total incurred to date £	Estimated future costs £	Original estimate £
Category 1				
Advertising	355	355	Nil	255
Bonding	60	60	Nil	100
Category 2				
Postage	Nil	Nil	Nil	200
Photocopying	Nil	Nil	Nil	200
Internal meeting room	Nil	Nil	Nil	50

Appendix V

Time cost summary for the Review Period

Time Entry - SIP9 Time & Cost Summary

A228 - A&T Builders & Plumbing Limited
All Post Appointment Project Codes
From: 01/12/2022 To: 30/11/2023

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	0.80	1.50	11.20	0.00	13.50	3,247.50	240.56
Case Specific Matters	0.00	0.00	0.50	0.20	0.70	132.00	188.57
Creditors	0.00	0.00	2.50	0.00	2.50	525.00	210.00
Investigations	0.90	2.00	6.12	0.00	9.02	2,390.20	264.99
Realisation of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Statutory Reporting	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 Hours	1.70	3.50	20.32	0.20	25.72	6,294.70	244.74
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	

HOURLY CHARGE-OUT RATES OF THE STAFF OF MARSHALL PETERS MANCHESTER LIMITED AS AT 1 NOVEMBER 2019:-

	£
Partner	450.00
Manager	350.00
Assistant Manager	245.00
Senior Administrator	210.00
Administrator	180.00
Senior Cashier	180.00
Cashier	135.00
Support Staff	135.00

Minimum charge-out will be in six minute units.

DISBURSEMENTS

Category 1 Disbursements

These are costs where there is specific expenditure directly referable both to the appointment in question and a payment to an independent third party.

Examples of equivalent costs that may be reimbursed to the office holders without up lift and do not require prior approval are given below:

Category	Basis of Charge
Indemnity Bond	At cost of mandatory cover required in accordance with the Insolvency Act 1986 for each appointment
Insurance of Assets	At cost in relation to asset coverage requirements
Company Searches	At cost incurred
Travel	All forms other than mileage at actual cost
Room Hire	All external venues at actual cost
Stationery	At cost incurred
Storage Charge	At actual cost incurred for storage (and retrieval, when appropriate) of records
Other	At actual cost charged

Category 2 Disbursements

These are costs that are directly referable to the appointment in question but not to an independent third party. They may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis. In the event of charging for Category 2 disbursements the following items of expenditure are recharged on the basis specified:

Category	Basis of Charge
Business Mileage	Motor vehicle at 45 p per mile
Internal Room Hire	Held at Marshall Peters Manchester Limited, Bartle House, Oxford Court, Manchester, M2 3WQ - £50 per room
Photocopying	Specific calculation of 25 pence per sheet x number of creditors
Facsimiles	£1 for first page and 10 pence for each additional page

Subcontractors

Details and the cost of any work which has been or is intended to be sub-contracted out that could otherwise be carried out by the office holder or his staff will be provided in any report which incorporates a request for approval of the basis upon which remuneration may be charged.

Professional Advisors

Details of any professional advisor(s) used will be given in reports to creditors. Unless otherwise indicated the fee arrangement for each is based on hourly charge out rates, which are reviewed on a regular basis, together with the recovery or relevant disbursements. The choice of professional advisors is based around a number of factors including, but not restricted to, their expertise in a particular field, the complexity or otherwise of the assignment and their geographic location.