

# LIQ14

## Notice of final account prior to dissolution in CVL



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 9 2 7 0 1 2 1

Company name in full William J Lewis Construction (N/W) Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Peter

Surname Anderson

### 3 Liquidator's address

Building name/number 1 City Road East

Street Manchester

Post town

County/Region

Postcode M 1 5 4 P N

Country

### 4 Liquidator's name ①

Full forename(s) Alan

Surname Fallows

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number 1 City Road East

Street Manchester

Post town

County/Region

Postcode M 1 5 4 P N

Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ14

Notice of final account prior to dissolution in CVL

## 6 Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

## 7 Final account

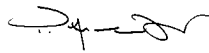
☒ I attach a copy of the final account.

## 8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup>1

<sup>d</sup>6

<sup>m</sup>0

<sup>m</sup>3

<sup>y</sup>2

<sup>y</sup>0

<sup>y</sup>2

<sup>y</sup>1

**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	Carole Speakman
Company name	Kay Johnson Gee Corporate Recovery Limited
Address	1 City Road East Manchester
Post town	
County/Region	
Postcode	M 1 5 4 P N
Country	
DX	
Telephone	0161 832 6221

**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.

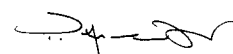
**Further information**

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)**

**William J Lewis Construction (N/W) Limited**  
**(In Liquidation)**  
**Joint Liquidators' Abstract of Receipts & Payments**  
**From 18 January 2018 To 15 January 2021**

Statement of Affairs £		£	£
	<b>ASSET REALISATIONS</b>		
37,665.10	Book Debts	NIL	
Uncertain	VAT Refund	NIL	
	Deposit for costs	3,500.00	
			3,500.00
	<b>COST OF REALISATIONS</b>		
	Bordereau	45.00	
	Statement of Affairs Fee	3,290.80	
	Stationery & Postage *	16.80	
	London Gazette Advertising	137.40	
	Bank Charges	10.00	
			(3,500.00)
	<b>UNSECURED CREDITORS</b>		
(43,950.97)	Trade & Expense Creditors	NIL	
(616.36)	Directors' Loans	NIL	
(7.67)	Barclays Bank Plc	NIL	
(11,222.00)	HM Revenue & Customs (Corporation	NIL	
			NIL
<b>(18,131.90)</b>			<b>(0.00)</b>
	<b>REPRESENTED BY</b>		
			<b>NIL</b>



Peter Anderson  
Joint Liquidator

# Joint Liquidators' Final Account to Creditors and Members

William J Lewis Construction (N/W) Limited  
- In Liquidation

15 January 2021

# WILLIAM J LEWIS (N/W) CONSTRUCTION LIMITED - IN LIQUIDATION

## CONTENTS

- 1** Introduction and Statutory Information
- 2** Receipts and Payments
- 3** Work undertaken by the Liquidators
- 4** Outcome for Creditors
- 5** Joint Liquidators' Remuneration & Expenses
- 6** Conclusion

## APPENDICES

- A** Receipts and Payments Account for the Period from 18 January 2020 to 15 January 2021 together with a Cumulative Receipts and Payments Account for the Period since the Joint Liquidators' Appointment
- B** Time Analysis for the Period from 18 January 2020 to 15 January 2021
- C** Cumulative Time Analysis for the Period since the Joint Liquidators' Appointment
- D** Additional information in relation to Joint Liquidators' Fees, Expenses & Disbursements
- E** Joint Liquidators' fees estimate originally provided to creditors

# WILLIAM J LEWIS (N/W) CONSTRUCTION LIMITED - IN LIQUIDATION

## 1 Introduction

- 1.1 I, Peter Anderson, together with Alan Fallows of Kay Johnson Gee Corporate Recovery Limited, 1 City Road East, Manchester, M15 4PN, was appointed as Joint Liquidator of William J Lewis Construction (N/W) Limited ("the Company") on 18 January 2018. The affairs of the Company are now fully wound-up and this is my final account of the liquidation, which covers the period since my last progress report ("the Period") and should be read in conjunction with any previous reports which have been issued.
- 1.2 Information about the way that we will use, and store personal data on insolvency appointments can be found at [www.kjgcr.com/privacy-policy](http://www.kjgcr.com/privacy-policy). If you are unable to download this, please contact us and a hard copy will be provided to you.
- 1.3 The trading address of the Company was 16 Mottram Street, Stockport, SK1 3PA.
- 1.4 The registered office of the Company was changed to c/o Kay Johnson Gee Corporate Recovery Limited, 1 City Road East, Manchester, M15 4PN and its registered number is 07905825.

## 2 Receipts and Payments

- 2.1 Attached at Appendix A is my receipts and payments account for the Period together with a cumulative Receipts and Payments Account for the period from the date of my appointment as Joint Liquidator to the end of the Period.

## 3 Work undertaken by the Liquidators

- 3.1 This section of the report provides creditors with an overview of the work undertaken in the liquidation during the Period, together with information on the overall outcome of the liquidation.

### Administration (including statutory compliance & reporting)

- 3.2 An office holder must comply with certain statutory obligations under the Insolvency Act 1986 and other related legislation. Details about the work I anticipated would need to be done in this area was outlined to creditors in my initial fees estimate/information.
- 3.3 Where the costs of statutory compliance work or reporting to creditors exceeded the initial estimate, it will usually be because the duration of the case has taken longer than anticipated, possibly due to protracted asset realisations, which have in turn placed a further statutory reporting requirement on the Liquidators.
- 3.4 As noted in my initial fees estimate/information, this work has not necessarily brought any financial benefit to creditors but is work required on every case by statute.

### Realisation of Assets

#### Book Debts

- 3.5 The Director's estimated statement of affairs shows book debts with an estimated to realise value of £37,665.10.
- 3.6 Following the appointment of the Liquidators several attempts were made to recover the supporting documents for the Company's debtor ledger from Quickbooks Online ("Quickbooks"), but without success.

3.7 When the Company entered into liquidation the Quickbooks account was deactivated encrypting the necessary documents and making the relevant books and records unavailable to access.

3.8 Given the nature of the industry that the Company traded within and the associated costs of taking further action, a decision was reached that it was not commercially viable to take any further action. No realisations were made in respect of the book debts.

#### Deposit for Costs

3.9 The sum of £3,500 has been received in the Period from the Director, as a contribution towards the costs of the liquidation.

3.10 As reported previously the Director failed to respond to the Liquidators' request for payment of the statement of affairs fee which he had personally guaranteed. Solicitors were instructed at Freeths LLP ("Freeths") to effect recovery.

3.11 Freeths issued a statutory demand to the Director who agreed to make an immediate payment of £3,500. The statutory demand was subsequently withdrawn.

#### VAT Refund

3.12 The Director advised that there was a potential VAT refund of £1,372.87. For the purpose of the estimated statement of affairs the VAT refund was attributed an uncertain to realise value pending further investigation by the Liquidators.

3.13 Following the Liquidators' appointment, a final claim was received from HM Revenue and Customs ("HMRC") which was significantly in excess of the VAT refund. HMRC have exercised their right of set off. No realisation has been made in respect of the VAT refund.

3.14 There are no further assets to realise.

#### Creditors (claims and distributions)

3.15 Further information on the outcome for creditors in this case can be found at section 4 of this report. A liquidator is not only required to deal with correspondence and claims from unsecured creditors, but also those of any secured and preferential creditors of the Company. This may involve separate reporting to any secured creditor and dealing with distributions from asset realisations caught under their security, most typically a debenture as well as dealing with the general handling of communications with stakeholders, such as customers and suppliers.

3.16 The above work will not necessarily bring any financial benefit to creditors generally and the more creditors there are on an assignment, the higher the resultant cost will usually be, however a liquidator is required by statute to undertake this work.

#### Investigations

3.17 You may recall from my first progress report to creditors that some of the work the Liquidator is required to undertake is to comply with legislation such as the Company Directors' Disqualification Act 1986 (CDDA 1986) and Statement of Insolvency Practice 2 – Investigations by Office Holders in Administration and Insolvent Liquidations and may not necessarily bring any financial benefit to creditors, unless these investigations reveal potential asset recoveries that the Liquidators can pursue for the benefit of creditors.

3.18 Since my last progress report, I would advise that no further asset realisations have come to light that may be pursued by me for the benefit of creditors.



#### 4 Outcome for Creditors

##### Secured Creditors

- 4.1 The Company did not grant fixed or floating charges over the Company's assets to any secured creditors and no distributions have been made to such creditors as a result in the liquidation.

##### Preferential Creditors

- 4.2 There are no preferential creditors.

##### Unsecured Creditors

- 4.3 I have received claims totalling £19,075.00 from 4 creditors.
- 4.4 No floating charges were granted to secured creditors by the Company. Accordingly, there was no requirement under s176A of the Insolvency Act 1986 to create a fund out of the Company's net floating charge property for unsecured creditors, known as the Prescribed Part.
- 4.5 Overall, I can confirm that the realisations in the liquidation are insufficient to declare a dividend to the unsecured creditors after defraying the expenses of the proceedings.

#### 5 Joint Liquidators' Remuneration & Expenses

- 5.1 The basis of the Liquidators' remuneration was fixed by reference to the time properly spent by them and their staff in managing the liquidation.
- 5.2 My time costs for the Period are £3,040.50. This represents 14.45 hours at an average rate of £210.42 per hour. Attached as Appendix B is a time analysis which provides details of the activity costs incurred by staff grade during the Period in respect of the costs fixed by reference to time properly spent by me in managing the liquidation.
- 5.3 A narrative explanation of the work undertaken by the Liquidators during the Period can be found at section 3 of this report and I would confirm that no remuneration has been drawn in the Period. Disbursements of £209.20 have been drawn during the Period.
- 5.4 Also attached as Appendix C is a cumulative Time Analysis for the period from 18 January 2018 to 15 January 2021 which provides details of my time costs since the commencement of the liquidation. These time costs total £9,306.53 which represents 41.10 hours at an average rate of £226.44 per hour.
- 5.5 I would confirm that no remuneration has been drawn against my total time costs since my appointment as there are insufficient funds to do so.
- 5.6 You will recall that I provided creditors with my fees estimate prior to the agreement of the basis of my remuneration as time costs. I would confirm that it was not necessary during the liquidation to seek further approval to increase this estimate. However, the fee estimate and the actual time spent as shown on the SIP9 differ significantly due to less time being spent on investigations and realisation of assets explained in detail below.

##### Investigations

My investigations concluded much quicker than envisaged because further investigations would not have brought any financial benefit to the creditors. Following a review of the Company's bank statements there were no other transactions which came to the attention of the Liquidators which required further action. It was initially predicted that there would be follow-up action required.

## WILLIAM J LEWIS (N/W) CONSTRUCTION LIMITED - IN LIQUIDATION

### Realisation of Assets

VAT Refund – Due to receiving a claim from HM Revenue & Customs (“HMRC”) at the start of the liquidation and it far exceeding the value of the VAT refund, no further action was thought necessary as HMRC was entitled to Crown set off thus reducing the amount of time spent.

Book debts - The account held with Quickbooks was deactivated when the Company entered into Liquidation. We initially anticipated spending a significant period of time reviewing the ledger and then chasing the book debts but as we were unable to recover the ledger we spent a very short of period time on the matter in comparison to if we had recovered the debtor ledger.

### Creditors

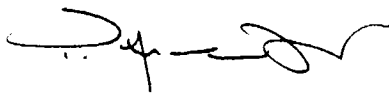
The amount of creditor time estimated was because it was expected that there would be employee claims to deal with including submissions to the Redundancy Payments Service. However, following the Liquidators' appointment it was discovered that a PAYE scheme was not in operation reducing the time spent.

- 5.7 A copy of my original fees estimate is attached at Appendix E.
- 5.8 The Liquidators have drawn £3,290.80 in the Period in respect of the statement of affairs fee against the total fee agreed of £4,000 approved by creditors.
- 5.9 A copy of 'A Creditors' Guide to Liquidators' Fees' is available on request or can be downloaded from <http://www.r3.org.uk/what-we-do/publications/professional/fees>.
- 5.10 Attached as Appendix D is additional information in relation to the Liquidators' fees, expenses and disbursements, including where relevant, information on the use of subcontractors and professional advisers.

## 6 Conclusion

- 6.1 This final account will conclude my administration of this case. The Notice accompanying this account explains creditors rights on receipt of this information and also when I will vacate office and obtain my release as Liquidator.

Yours faithfully



Peter James Anderson  
Joint Liquidator

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## Appendix D

### Additional Information in Relation to the Joint Liquidators' Fees, Expenses & Disbursements

#### 1 Staff Allocation and the Use of Sub-Contractors

- 1.1 The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.
- 1.2 The constitution of the case team will usually consist of a Partner, a Manager, and an Administrator or Assistant. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment.
- 1.3 We have not utilised the services of any sub-contractors in this case.

#### 2 Professional Advisors

- 2.1 On this assignment we have used the professional advisors listed below. We have also indicated alongside, the basis of our fee arrangement with them, which is subject to review on a regular basis.

Name of Professional Advisor	Basis of Fee Arrangement
Freeths LLP (legal advice)	Hourly rate and disbursements

- 2.2 Our choice was based on our perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of our fee arrangement with them.

#### 3 Joint Liquidators' Expenses & Disbursements

- 3.1 The estimate of expenses (including disbursements) which were anticipated at the outset of the liquidation was provided to creditors when the basis of my fees was approved, a copy of which is attached.

##### Summary of Joint Liquidators' expenses

- 3.2 A summary of the expenses paid by the Liquidators during the Period can be found in the Receipts and Payments account at Appendix A including an outline of the total expenses paid during the liquidation.
- 3.3 Category 1 disbursements do not require approval by creditors. The type of disbursements that may be charged as a Category 1 disbursement to a case generally comprise of external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and external printing, room hire and document storage. Also chargeable will be any properly reimbursed expenses incurred by personnel in connection with the case.
- 3.4 Category 2 disbursements do require approval from creditors. These are costs which are directly referable to the appointment in question but are not payments which are made to an independent third party and may include shared or allocated costs that can be allocated to the

## WILLIAM J LEWIS (N/W) CONSTRUCTION LIMITED - IN LIQUIDATION

appointment on a proper and reasonable basis such as internal room hire, document storage or business mileage. Details of Category 2 disbursements charged by this firm (where appropriate) were provided at the time the Liquidators' fees were approved by creditors.

### 4 Charge-Out Rates

- 4.1 Kay Johnson Gee Corporate Recovery Limited's current charge-out rates effective from 1 October 2018 are detailed below:

Staff Grade	£ (Per hour)
Appointment Takers	450
Managers	300 to 360
Administrator / Senior Administrator	220 to 250
Cashier / Support Staff	110 to 180

- 4.2 Please note this firm records its time in minimum units of 6 minutes.

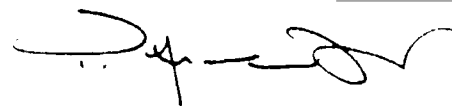
- 4.3 Kay Johnson Gee Corporate Recovery Limited's charge-out rates effective from 1 November 2016 to 30 September 2018 are detailed below:

Staff Grade	£ (Per hour)
Partner	395
Senior Manager	330
Manager	300
Assistant Manager	275
Senior Administrator	250
Administrator	220
Cashier/ Support Staff	130

William J Lewis Construction (N/W) Limited  
(In Liquidation)  
Joint Liquidators' Summary of Receipts & Payments

Appendix A

Statement of Affairs £		From 18/01/2020 To 15/01/2021 £	From 18/01/2018 To 15/01/2021 £
	ASSET REALISATIONS		
37,665.10	Book Debts	NIL	NIL
	Deposit for costs	3,500.00	3,500.00
Uncertain	VAT Refund	NIL	NIL
		3,500.00	3,500.00
	COST OF REALISATIONS		
	Bank Charges	10.00	10.00
	Bordereau	45.00	45.00
	London Gazette Advertising	137.40	137.40
	Statement of Affairs Fee	3,290.80	3,290.80
	Stationery & Postage *	16.80	16.80
		(3,500.00)	(3,500.00)
	UNSECURED CREDITORS		
(7.67)	Barclays Bank Plc	NIL	NIL
(616.36)	Directors' Loans	NIL	NIL
(11,222.00)	HM Revenue & Customs (Corporation Tax)	NIL	NIL
(43,950.97)	Trade & Expense Creditors	NIL	NIL
		NIL	NIL
(18,131.90)		(0.00)	(0.00)
	REPRESENTED BY		
			NIL



Peter Anderson  
Joint Liquidator

Time Entry - SIP9 Time & Cost Summary

WILL02 - William J Lewis Construction (N/W) Limited  
All Post Appointment Project Codes  
From: 18/01/2020 To: 15/01/2021

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Assistant Manager	Senior Administrator	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	0.70	0.00	0.00	8.00	1.00	0.00	9.70	2,375.00	244.85
Case Specific	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cashiering	0.00	0.00	0.00	3.45	0.00	0.00	3.45	379.50	110.00
Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigation	0.00	0.00	0.00	1.10	0.00	0.00	1.10	242.00	220.00
Realisation of Assets	0.00	0.00	0.00	0.20	0.00	0.00	0.20	44.00	220.00
Statutory Compliance	0.00	0.00	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	0.00	0.00
Total Hours	0.70	0.00	0.00	12.75	1.00	0.00	14.45	3,040.50	210.42
Total Fees Claimed								0.00	
Total Disbursements Claimed								209.20	

Time Entry - SIP9 Time & Cost Summary

Appendix C

WILL02 - William J Lewis Construction (N/W) Limited  
All Post Appointment Project Codes  
To: 15/01/2021

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Assistant Manager	Senior Administrator	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	1.20	3.10	0.40	17.68	2.25	0.00	24.63	6,147.98	249.57
Case Specific	0.00	0.00	0.00	0.58	0.00	0.00	0.58	128.26	220.00
Cashiering	0.00	0.00	0.00	4.95	0.00	0.00	4.95	544.50	110.00
Creditors	0.00	0.00	0.00	0.50	0.00	0.00	0.50	110.00	220.00
Investigation	0.50	3.30	0.00	1.27	0.00	0.00	5.07	1,466.24	289.37
Realisation of Assets	0.00	0.60	0.00	4.52	0.00	0.00	5.12	854.55	167.03
Statutory Compliance	0.00	0.00	0.00	0.25	0.00	0.00	0.25	55.00	220.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	1.70	7.00	0.40	29.75	2.25	0.00	41.10	9,306.53	226.44
Total Fees Claimed								0.00	
Total Disbursements Claimed								209.20	

Estimate of Fees and Expenses for  
William J Lewis Construction (N/W) Limited (In Liquidation)  
To 11/01/2018

Summary

	Total Hours	Avg Hourly Rate £	Time Cost £	Disbursements £	Expenses £
Classification of Work Function					
Admin & Planning	20.00	270.63	5,412.50		
Cashiering	2.00	262.50	525.00		
Creditors	12.20	300.86	3,670.50		
Investigation	12.25	288.06	3,528.75		
Realisation of Assets	37.90	282.39	10,702.50		
	84.35	282.62	23,839.25		
Disbursements					
Category 1 Disbursements				0.00	
Category 2 Disbursements				0.00	
				0.00	
Expenses (*)					
					0.00
Totals	84.35	282.62	23,839.25	0.00	0.00

(\*) Details of the expenses the IP considers will be, or are likely to be, incurred during the period of this estimate.

Estimates Chargeable Time	23,839.25
Total Disbursements	0.00
Total Expenses	0.00
Assets by Percentage (See Note 6)	0.00
Total Fees and Expenses	23,839.25

Details of estimated disbursements that will be paid during the period of this estimate.

Notes:

1. Category 1 Disbursements are payable without prior approval as they are payments to independent third parties e.g. advertising, room hire, storage, travel expenses
2. Category 2 Disbursements are costs directly referable to the appointment e.g. Postage, Printing & Stationery, Mileage but as they are not to an independent third party they require approval in the same manner as the fee
3. The figures provided for Expenses are as accurate as possible based on the information available at this time. No prior approval is required for the payments of the expenses as they are regarded as a cost of the administration of the estate
4. Further approval will be sought from the creditors' committee or creditors if the circumstances of the case indicate that the above fee estimate is likely to be exceeded
5. The above estimates are all exclusive of VAT
6. Where applicable, the Assets by Percentage are itemised in the section headed Asset Realisations on a Percentage Basis



Estimate of Fees and Expenses for  
William J Lewis Construction (N/W) Limited (In Liquidation)