

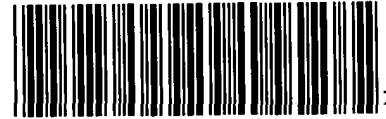
# LIQ03

## Notice of progress report in voluntary winding up



Companies House

SATURDAY



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A16

06/05/2023

#85

COMPANIES HOUSE

### 1 Company details

Company number 1 0 5 3 4 6 9 4

Company name in full Linighan Limited

→ Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Gareth

Surname Howarth

### 3 Liquidator's address

Building name/number Flint Glass Works

Street 64 Jersey Street

Post town Manchester

County/Region

Postcode M 4 6 J W

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.

# LIQ03

## Notice of progress report in voluntary winding up

<b>6</b>	<b>Period of progress report</b>											
From date	<sup>d</sup> 0	<sup>d</sup> 5	<sup>m</sup> 0	<sup>m</sup> 3	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 2				
To date	<sup>d</sup> 0	<sup>d</sup> 4	<sup>m</sup> 0	<sup>m</sup> 3	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 3				
<b>7</b>	<b>Progress report</b>											
<input checked="" type="checkbox"/> The progress report is attached												
<b>8</b>	<b>Sign and date</b>											
Liquidator's signature	Signature X <i>G.H.L.</i> X											
Signature date	<sup>d</sup> 0	<sup>d</sup> 4	<sup>m</sup> 0	<sup>m</sup> 5	<sup>y</sup> 2	<sup>y</sup> 0	<sup>y</sup> 2	<sup>y</sup> 3				

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 **Phillip Lawrence**

Company name **Path Business Recovery Limited**

Address **Flint Glass Works**

**64 Jersey Street**

Post town **Manchester**

County/Region

Postcode **M 4 6 J W**

Country

DX

Telephone **0161 413 0999**



**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)

**Linighan Limited**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Statement of Affairs £	From 05/03/2022 To 04/03/2023 £	From 05/03/2020 To 04/03/2023 £
REPRESENTED BY	<u>NIL</u>	<u>NIL</u>
		<u>NIL</u>

Note:

G H-2

Gareth Howarth  
Liquidator

**ANNUAL PROGRESS REPORT**

**LINIGHAN LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION**

## **Content**

- Executive Summary
- Administration and Planning
- Enquiries and Investigations
- Creditors
- Ethics
- Fees and Expenses
- Creditors' Rights
- EU Regulations
- Conclusion

## **Appendices**

- Appendix I - Statutory Information
- Appendix II – Receipts and Payments account for the review period 5 March 2022 to 4 March 2023 and cumulative for the whole period 20 May 2021 to 4 March 2023
- Appendix III - Detailed list of work undertaken in the whole period 20 May 2021 to 4 March 2023
- Appendix IV - Time costs summary for the review period 5 March 2022 to 4 March 2023 and cumulative for the whole period 20 May 2021 to 4 March 2023
- Appendix V - Expenses summary for the whole period 20 May 2021 to 4 March 2023

## EXECUTIVE SUMMARY

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

### Assets

Asset	Estimated to realise per Statement of Affairs	Realisations to date	Anticipated future realisations	Total anticipated realisations
n/a	n/a	n/a	Uncertain	Uncertain

### Expenses

Expense	Amount per fees and expenses estimates	Expense incurred to date	Anticipated further expense to closure	Total anticipated expense
Liquidator's Fees	n/a	n/a	Uncertain	Uncertain
Liquidator's Time Costs	n/a	£1,104.81	Uncertain	Uncertain
All other expenses	n/a	£138.00	Nil	n/a

### Dividend prospects

Creditor class	Distribution / dividend paid to date	Anticipated distribution / dividend, based upon the above
Secondary Preferential creditors	n/a	Uncertain
Unsecured creditors	n/a	Uncertain

### Summary of key issues outstanding

- Ongoing investigations into connected company.

Due to the issues outstanding as listed above, it is difficult to estimate the timing of the closure of the liquidation.

### Replacement of Insolvency Practitioner

Daniel Hennessey of Aticus Recovery Limited, 1 Hanson Road, Liverpool, L9 7BP was appointed liquidator of the Company on 5 March 2020.

At the request of the creditors, Gareth Howarth of Path Business Recovery Limited was appointed liquidator of the Company on 20 May 2021 and Daniel Hennessey was subsequently removed from his position as liquidator.

## **ADMINISTRATION AND PLANNING**

### **Statutory information**

Statutory information may be found at Appendix I.

The Liquidator is 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 IV.

### **Other administration tasks**

During the Review Period, the following material tasks in this category were carried out:

- Case reviews
- Document maintenance/file review/checklist
- Planning / Review
- Books and records / storage

## **ENQUIRES AND INVESTIGATIONS**

Gareth Howarth of Path Business Recovery Limited was appointed Liquidator of Suker Limited, a connected company by way of common directorships, on 10 February 2021. As part of the ongoing enquiries into Suker Limited, HM Revenue & Customs requested that Gareth Howarth be appointed as liquidator of the following connected companies;

- Astronauts Limited
- Gala Central Limited
- Gala Sector 1 Limited
- Gala Sector 2 Limited
- Gala Sector 3 Limited
- Linighan Limited
- Seaman Limited
- Vernazza Limited
- Wreh Limited
- We Are Nova Limited

His appointment as liquidator was subsequently confirmed on the above, on 20 May 2021. Due to the connected nature of the above companies, HM Revenue & Customs deemed it prudent to request the appointment of a sole Insolvency Practitioner. The enquiries into the group of companies remains ongoing and any developments in this regard will be disclosed to creditors in any subsequent reports.

## **REALISATION OF ASSETS**

No asset realisations have been made in the period under review.



## **CREDITORS**

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

### **Unsecured creditors**

The VAT, PAYE and trade and expense creditors as per the statement of affairs totalled £143,641.63. I have received claims totalling £196,296.08 from 3 creditors. Please be advised that proofs of debt are still being received and therefore the total value of unsecured claims is not known at present.

### **Dividend prospects**

No dividend is expected to be payable to any class of creditor, due to the paucity of realisable assets.

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.

## **ETHICS**

Please also be advised that Liquidator is bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

### **General ethical considerations**

Prior to the Liquidator's appointment, a review of ethical issues was undertaken and no ethical threats were identified. A further review has been carried out and no threats have been identified in respect of the management of the insolvency appointment over the Review Period.

## **FEES AND EXPENSES**

### **Pre-Appointment Costs**

#### **Paid by Company/directors or Third party prior to appointment**

A fixed fee of £6,000.00 plus VAT was agreed and paid to Aticus Recovery Limited, as a contribution to costs by the director, prior to the appointment of a liquidator.

### **The Liquidator's Fees**

No resolution has been sought in respect of the Liquidator's post appointment fees.

The time costs for the period 5 March 2022 to 4 March 2023 amounts to £604.31 representing 3.42 hours at an average hourly rate of £176.44.

The time costs during the period 20 May 2021 to 4 March 2023 amounts to £1,104.81 representing 6.27 hours at an average hourly rate of £176.07.

No payment has been drawn on account of time costs incurred to date. The time costs for the period are detailed at Appendix IV.

### **Disbursements**

The disbursements that have been incurred and not yet paid during the period are detailed on Appendix IV.

No category 1 or 2 disbursements have been paid for in the Review Period.

Information about this insolvency process may be found on the R3 website at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors' Guide to Fees' together with the firm's charge-out rate and disbursement policy may be found at [www.pathbr.co.uk](http://www.pathbr.co.uk) - Documents. A hard copy of both the Creditors' Guide and the firm's charge-out rate and disbursement policy may be obtained on request.

### **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 Liquidator's 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 Liquidator's 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 in 17 Boundary Street, Liverpool, L5 9UB United Kingdom 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:

- Ongoing HMRC enquiries in respect of group of Companies

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

Signed \_\_\_\_\_  
**Gareth Howarth**  
**Liquidator**

**4 May 2023**

## **Appendix I**

### **Statutory Information**

Company Name	<b>Linighan Limited</b>
Company Number	<b>09535566</b>
Registered Office	<b>Flint Glass Works, 64 Jersey Street, Manchester, M4 6JW</b>
Former Registered Office	<b>Aticus Recovery Limited Rockcliffe Buildings 1 Hanson Road Aintree, Liverpool L9 7BP  17 Boundary Street, Liverpool, L5 9UB</b>
Office holder	<b>Gareth Howarth</b>
Office holder's address	<b>Path Business Recovery Limited</b>
Date of appointment	<b>20 May 2021</b>

## **Appendix II**

**Receipts and Payments account for the review period 5 March 2022 to 4 March 2023 and cumulative for the whole period 20 May 2021 to 4 March 2023**

**Linighan Limited**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts and Payments**

RECEIPTS	Statement of Affairs (£)	From 20/05/2021 To 04/03/2022 (£)	From 05/03/2022 To 04/03/2023 (£)	Total (£)
		0.00	0.00	0.00
PAYMENTS				
		0.00	0.00	0.00
Net Receipts/(Payments)		0.00	0.00	0.00
MADE UP AS FOLLOWS				
		0.00	0.00	0.00

Note:

\_\_\_\_\_  
Gareth Howarth  
Liquidator

### Appendix III

#### Detailed list of work undertaken in the whole period 20 May 2021 to 4 March 2023

Below is detailed information about the tasks undertaken by the Liquidator.

General Description	Includes
Statutory and General Administration	
Statutory/advertising	Filing of documents to meet statutory requirements including annual receipts and payments accounts 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
Planning / Review	Discussions regarding strategies to be pursued Sending job files to storage
Creditors and Distributions	
Creditor Communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via 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

## **Appendix IV**

**Time costs summary for the review period 5 March 2022 to 4 March 2023 and cumulative for the whole period 20 May 2021 to 4 March 2023**

Time Entry - SIP9 Time & Cost Summary

L06 - Linighan Limited  
All Post Appointment Project Codes  
From: 20/05/2021 To: 04/03/2023

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	0.00	4.25	0.50	1.52	6.27	1,104.81	176.07
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	0.00	4.25	0.50	1.52	6.27	1,104.81	176.07
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	

Summary of chargeout rates for staff members involved with this case.

Grade Category	Minimum Rate	Maximum Rate
Partner	260	325
Other Senior Professional	150	187.5
Manager	190	237.5
Assistants & Support Staff	130	162.5



Time Entry - SIP9 Time & Cost Summary  
All Disbursements (Grouped By Analysis Code)

L06 - Linighan Limited  
From: 20/05/2021 To: 04/05/2023

Other amounts paid or payable to the office holders firm or to party in which the office holder or his firm or any associate has an interest.

Disbursement Description / Analysis Codes	Disbursement Category	Amount
Category 1 Disbursements: (CAT1DISBS :)	Category 1	113.00
	Total	113.00

Time Entry - SIP9 Time & Cost Summary

L06 - Linighan Limited  
All Post Appointment Project Codes  
From: 05/03/2022 To: 04/03/2023

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	0.00	2.25	0.00	1.17	3.42	604.31	176.44
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	0.00	2.25	0.00	1.17	3.42	604.31	176.44
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	

Summary of chargeout rates for staff members involved with this case.

Grade Category	Minimum Rate	Maximum Rate
Partner	280	325
Other Senior Professional	150	187.5
Manager	190	237.5
Assistants & Support Staff	130	162.5

## Appendix V

### Expenses summary for the whole period 20 May 2021 to 4 March 2023

Below are details of the Liquidator's expenses for the period under review and the total to date.

Expenses Category 1	Actual expenses incurred to date	Actual expenses drawn to date
Advertising	£33.00	Nil
Bonding	£80.00	Nil
<b>Total for Category 1 Disbursements</b>	<b>£113.00</b>	<b>Nil</b>
<b>Expenses Category 2</b>		
Files and indices	£25.00	Nil
<b>Total for Category 2 Disbursements</b>	<b>£25.00</b>	<b>Nil</b>

## HOURLY CHARGE-OUT RATES OF THE STAFF OF PATH BUSINESS RECOVERY LIMITED AS AT 15 JULY 2016:-

	£
Insolvency Practitioner	260.00
Manager	190.00
Associate	150.00
Administrator/Support Staff	130.00
Cashier	100.00

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
Postage	At actual cost charged
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 45p per mile
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.

### Provision of Services Regulations 2009 – England & Wales

The following information is provided in accordance with our obligations under The Provision of Services Regulations 2009.