

WU07

Notice of progress report in a winding-up by the court



Companies House

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

1 Company details

Company number O C 3 3 1 2 1 7

Company name in full Townshends LLP

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

2 Liquidator's name

Full forename(s) Matthew Douglas

Surname Hardy

3 Liquidator's address

Building name/number 30 St. Paul's Square

Street Birmingham

Post town West Midlands

County/Region

Postcode B 3 1 Q Z

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.

WU07

Notice of progress report in a winding-up by the court

6 Period of progress report

From date	^d 1	^d 4	^m 0	^m 1	^y 2	^y 0	^y 2	^y 0
To date	^d 1	^d 3	^m 0	^m 1	^y 2	^y 0	^y 2	^y 1

7 Progress report☒ The progress report is attached**8** Sign and date

Liquidator's signature

Signature

X

M. D. Hardy

X

Signature date

^d 1	^d 5	^m 0	^m 2	^y 2	^y 0	^y 2	^y 1
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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 **Mark Monaghan**

Company name **Poppleton & Appleby**

Address
30 St. Paul's Square
Birmingham

Post town **West Midlands**

County/Region

Postcode

B	3		1	Q	Z	
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Country

DX

Telephone **0121 200 2962**

**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

Townshends LLP
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £	From 14/01/2020 To 13/01/2021 £	From 14/01/2013 To 13/01/2021 £
ASSETS NOT PLEDGED		
Book Debts	NIL	50,231.02
Cash at Bank	NIL	4,432.82
Deposit on Creditors Petition	NIL	1,165.00
Designated Members O/Drawn Capital	NIL	22,895.99
Interest Gross	38.66	743.40
Life Insurance Policy	NIL	150,374.69
	38.66	229,842.92
COST OF REALISATIONS		
Bank Charges & Interest	88.00	704.00
Corporation Tax	7.73	148.66
Counsel Fees	NIL	2,500.00
DTI Fees	0.45	2,255.40
Law Costs Consultants Fees	NIL	7,784.65
Life Policy Settlement	NIL	8,500.00
Liquidators Fees	2,245.00	64,755.00
Motor Expenses	NIL	144.75
Official Receivers Exes	21.07	38,361.93
Property Search	NIL	6.00
Re-Direction of Mail	NIL	120.00
Solicitors Fees	NIL	12,652.00
Specific Bond	NIL	464.80
Stationery, Printing & Carriage	3.05	83.84
Statutory Advertising	NIL	154.37
Storage Costs	192.50	2,387.50
Supervisors Closing Costs	NIL	410.00
	(2,557.80)	(141,432.90)
UNSECURED CREDITORS		
Banks/Institutions	NIL	4,021.34
Inland Revenue	NIL	75,432.10
Trade & Expense Creditors	NIL	546.56
	NIL	(80,000.00)
	(2,519.14)	8,410.02
REPRESENTED BY		
I S A		7,921.91
VAT Input		488.11
		8,410.02

M. D. Hardy

Matthew Douglas Hardy
Liquidator



TO ALL KNOWN MEMBERS AND CREDITORS

Our Ref: MDH/GJB/MGM/T6C/CWUIR161500
15 February 2021

Dear Sirs

**Townshends LLP ("the Company") - In Compulsory Liquidation
In the Birmingham Number 6738 of 2012**

I am pleased to provide my Annual Progress Report in the above matter. Please note that I was appointed as Liquidator of the Company on 14 January 2013 and now report following the end of the eighth year of my appointment.

I attach at **Appendix A** statutory information that I am obliged to provide.

Executive Summary

As Creditors will recall, the Company operated as a firm of Solicitors over which I had previously been the Supervisor of a Company Voluntary Arrangement "CVA". I brought the CVA to an end following breaches of the Arrangement and petitioned for the Winding Up of the Company.

Prior to the petition, the Designated Members had transferred the Company's Work in Progress ("WIP") to another firm of Solicitors without my knowledge. My appointment has entailed investigating this transfer of the Company's main assets and also the recovery of overdrawn Members' capital accounts.

Realisations have been sufficient to enable a first dividend to Unsecured Creditors declared on 22 February 2017 at 13p in the £. However, on current estimates it is unlikely that there will be a further distribution to Creditors.

Liquidator's Actions Since Last Report

Creditors will recall from my last report, that the Liquidation had a claim in the bankruptcy estate of one of its Designated Members. I have now been advised that the administration of the bankruptcy has completed and no dividend will be paid to Unsecured Creditors.

Furthermore, I am still investigating the transfer of the Company's WIP to an associated third party, The Law Partnership LLP ("TLP"), now in Liquidation. I continue to monitor the progress reports issued by the Liquidator of TLP, the last to 9 May 2020 states that investigations into the affairs of TLP remain ongoing.

As Townshends LLP has a significant claim in the Liquidation of TLP, the outcome of the Liquidators investigations into the affairs of TLP and any anticipated recoveries that may benefit Creditors will have a material impact on my own decision as to whether the Liquidation of Townshends LLP should remain open or whether it should then be brought to a conclusion. I will update Creditors of this decision in due course

Continued



Finally, I have complied with all statutory requirements, including the completion of returns for HM Revenue and Customs.

In addition to the case specific information set out above, there is certain work that I am required by the insolvency legislation to undertake in connection with the Liquidation that provides no financial benefit for the Creditors. A description of the routine work undertaken since my last progress report is contained in **Appendix B**.

Receipts and Payments

I attach my Receipts and Payments Account for the current reporting period from 14 January 2020 to 13 January 2021.

The balance of funds is held in an interest-bearing account at the Insolvency Services Account.

Unencumbered Assets

Interest Gross

I have realised £39 in respect of gross interest in this matter during this reporting period. Further interest will be received.

Unrealised Assets

As stated above, there remains WIP (and potentially book debts) to be recovered, and work to realise these continues.

Investigation into the Affairs of the Company

In a Compulsory Liquidation, it is the duty of the Official Receiver to conduct enquiries into the affairs of the Company and the conduct of its Designated Members.

Notwithstanding this, my functions as Liquidator include a duty to investigate the affairs of the Company with a view to identifying potential recoveries for the benefit of Creditors, having regard for the value of any such potential recoveries and the costs involved in the same.

My enquiries in this regard were completed in a prior reporting period and I would confirm that no areas for recovery were identified.

Costs of Liquidation

Professional Fees

Professional Advisors have been engaged to provide assistance during the course of the Liquidation.

NM Legal Limited was instructed to act on my behalf in assessing the Company's WIP and Debtor position, as they are experienced costs draughtsmen, specialising in legal matters.

Neil Davies & Partners LLP was instructed in respect of the winding up petition due to their experience in all insolvency matters, their quote in respect of the work was on a competitive fixed fee basis and also because they had assisted in matters in the original Company Voluntary Arrangement and, therefore, already had knowledge of the matter.

Harrison Clarke Rickerby LLP ("HCR") was instructed in respect of the recovery of the WIP and Book Debts that had been transferred to TLP. They were instructed due to their extensive experience in all commercial recovery as well as insolvency matters. However, following the Liquidation of TLP, HCR agreed that they would write off their outstanding time costs as their services were no longer required.

Continued



During a prior reporting period, Lewis Onions Solicitors ("LOS") were instructed to act in respect of a claim received from the Trustee in Bankruptcy of one of the former Partners, due to their specialist knowledge in all insolvency matters but, in particular, insolvency surrounding Partnerships. In so doing, LOS had also instructed Counsel to provide legal opinion as to the claim being made.

Sydney Mitchell LLP was instructed to act in respect of the charge over a former client's property. Their assistance allowed further recoveries following the release of the charge on the sale of the client's property.

A summary setting out further details including the scope of their engagement, fees paid and future costs anticipated is attached at **Appendix C**.

The choice of professionals used is based on their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of my fee arrangement with them. The fees charged have been reviewed and I am satisfied that they have been reasonable in the circumstances of the case.

Official Receiver's ("OR") Fees and Insolvency Service Account ("ISA") Fees

It should be noted that various costs have been incurred with the OR and the ISA. These costs include OR Fees of £22 and ISA Quarterly Charges amounting to £88.

All of the costs are compulsory and are to meet the costs of the Insolvency Services' operations. Where assets permit, their costs are discharged as a first priority.

Liquidator's Expenses

I obtained approval from the Creditors on 14 January 2013, to draw the Category 2 disbursements in this matter. There will be further disbursements incurred during the course of the Liquidation, which I will seek to settle as and when they are incurred.

I have incurred expenses of £338 in the current reporting period 14 January 2020 to 13 January 2021. I have drawn £196 during the reporting period. The expenses incurred in this matter to the anniversary of the Liquidation are summarised at **Appendix D**.

Liquidator's Remuneration

The basis for drawing my fees and expenses were approved by Creditors on a time cost basis at a meeting of Creditors held on 14 January 2013.

The time costs incurred during the current reporting period from 14 January 2020 to 13 January 2021 amount to £2,426, which equates to 15 hours at an average charge out rate of £156 per hour. During this period, fees of £2,245 have been drawn, of which £541 was incurred prior to 14 January 2019.

The total time costs incurred for the duration of the Liquidation amount to £65,026, which equates to 352 hours at an average charge out rate of £185 per hour. Total fees of £64,755 have been drawn.

I attach a detailed analysis of time spent on the Liquidation from 14 January 2020 to 13 January 2021, together with an analysis for the entire period of the Liquidation from 14 January 2013 to 13 January 2021.

Further information about Creditors' rights can be obtained by visiting the Creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. As you may appreciate this is a third-party website and, therefore, remains outside of my control. This website may be subject to maintenance and development as and when you access it.

Continued



A copy of 'A Creditors Guide to Liquidators' Fees' also published by R3, together with an explanatory note which shows Poppleton & Appleby's fee policy are available at the link www.poppletonandappleby.co.uk and choose the following options: Creditors Login, Creditors' Guidance Notes, then choose, A Creditors' Guide to a Liquidator's Fees. Please note that there are different versions of the Guidance Notes and in this case, you should refer to the November 2011 and April 2017 versions.

Please note that with effect of 6 April 2020, following a periodic review and appraisal within this Firm, Poppleton & Appleby's charge out rates have increased. The increase in charge out rates will only affect cases where fees have been approved on a time costs basis but will not affect any cap on fees (where one is in place). For further information in relation to the increase in charge out rates, Creditors can visit Poppleton & Appleby's website on www.poppletonandappleby.co.uk and by clicking on Creditors login, scrolling down to Guidance Notes and selecting Practice Fee Recovery Policy for Poppleton & Appleby and Statutory Disclosure for Liquidations and selecting "Fee Policy".

Outcome for Creditors

Fixed Charge Creditor

Svenska Handelsbanken AB ("Handelsbanken") held a debenture dated 7 December 2009 comprising Fixed and Floating Charges over the assets of the LLP. At the date of my appointment, Handelsbanken was owed approximately £126,300.

The indebtedness due to Handelsbanken was discharged in full by the Designated Members under the terms of personal guarantees provided.

Preferential Creditors

No Preferential Creditor claims were anticipated in this matter and no claims have been received.

Floating Charge Creditor

As detailed above, the Company granted a Debenture in favour of Handelsbanken dated 7 December 2009, which was duly registered at Companies House on 8 December 2009 comprising Fixed and Floating charges over the assets of the Company.

Outcome for Floating Charge Creditor and The Prescribed Part

Provisions within the insolvency legislation require a Liquidator to set aside a percentage of any amounts available to a Floating Charge Holder, for the benefit of the Unsecured Creditors, in cases where the Company granted the Floating Charge on or after 15 September 2003. This is known as the "Prescribed Part" of the net property.

A Company's "net property" is that left after paying the Preferential Creditors, but before paying the lender who holds a Floating Charge (after deducting the associated Liquidation costs). Details of how much a Liquidator must set aside under the Prescribed Part have previously been circulated.

The Security granted by the Company, as set out above, was created after the Enterprise Act 2002 and, accordingly, the Prescribed Part rules would apply in relation to any Floating Charge realisations. However, there is no Floating Charge claim in this matter and, therefore, the Prescribed Part provisions will not apply in this instance.

Continued

Unsecured Creditors

The position as regards Unsecured Creditors can be summarised as follows:

Creditor	Estimated Statement of Affairs Value of Unsecured Claims (£)	Number of Claims Received to Date	Value of Unsecured Creditor Claims To Date (£)
Bank	30,009	1	30,436
Crown Departments	258,362	2	570,912
Trade Creditors	Nil	2	4,137
Totals	288,371	5	605,485

A first interim dividend amounting to 13p in the £ was declared on 22 February 2018. A further dividend will be dependent on the recovery of any WIP, which was transferred to TLP.

There have been no returns to the Designated Members.

Conclusion

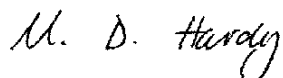
As described herein, there are a number of matters which remain ongoing at the time of this report. I will continue to progress those matters and to satisfy my statutory functions with a view to bringing the Liquidation to a close upon resolution of the same. Further information will be circulated to Creditors in due course.

I have attached at **Appendix E**, a Statement of Creditors rights in relation to these proceedings.

Poppleton & Appleby uses personal information in order to fulfil the legal obligations of our Insolvency Practitioners under the Insolvency Act and other relevant legislation, and also to fulfil the legitimate interests of keeping Creditors and others informed about the insolvency proceedings. You can find more information on how Poppleton & Appleby uses your personal information on our website at www.poppletonandappleby.co.uk.

If Creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available online, they should contact Garry Baxendale by email at garryb@poppletonandappleby.co.uk, or by phone on 0121 200 2962.

Yours faithfully
For and on behalf of
Townshends LLP



Matthew Douglas Hardy
Liquidator

Townshends LLP
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £	From 14/01/2020 To 13/01/2021 £	From 14/01/2013 To 13/01/2021 £
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Liquidators Fees	2,245.00	64,755.00
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Storage Costs	192.50	2,387.50
Supervisors Closing Costs	NIL	410.00
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UNSECURED CREDITORS		
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Inland Revenue	NIL	75,432.10
Trade & Expense Creditors	NIL	546.56
	NIL	(80,000.00)
	(2,519.14)	8,410.02
REPRESENTED BY		
I S A		7,921.91
VAT Input		488.11
		8,410.02

M. D. Hardy

Matthew Douglas Hardy
Liquidator

STATUTORY INFORMATION

Company name:	Townshends LLP
Company number:	OC331217
Trading address:	Clinton House, High Street, Coleshill, B46 3BP
Registered office:	30 St. Paul's Square, Birmingham, West Midlands, B3 1QZ
Former registered office:	Clinton House, High Street, Coleshill, B46 3BP
Principal trading activity:	Solicitors
Liquidator's name:	Matthew Douglas Hardy
Liquidator's address:	30 St. Paul's Square, Birmingham, West Midlands, B3 1QZ
Date of appointment:	14 January 2013
Court name and reference:	Birmingham 6738 of 2012

ROUTINE WORK UNDERTAKEN IN CREDITORS' VOLUNTARY LIQUIDATIONS

1. Administration & Planning

- Preparing documentation required.
 - Preparation and continued review of case checklist to ensure compliance on all statutory and best practice matters.
 - Preparation, completion and review of independence and ethics checklists.
 - Completion of relevant post Liquidation VAT forms for HM Revenue & Customs.
 - Completion of relevant post Liquidation Corporation Tax Forms for HM Revenue & Customs.
- Dealing with all routine correspondence, e mails and telephone calls.
 - Includes correspondence with Creditors, Shareholders and other Stakeholders.
 - Internal correspondence between Insolvency Practitioner, managers and case administrators.
 - Deal with correspondence from Companies House.
 - Dealing with correspondence from HM Revenue & Customs.
 - Ensuring that a member of staff is generally available to deal with telephone queries.
 - Ensuring that email correspondence is dealt with within the Firm's response policy.
- Maintaining physical case files and electronic case details in our computerised systems.
 - Input and management of case diary onto bespoke software system.
 - Filing and scanning of electronic and written correspondence to relevant files.
- Review and storage.
 - Prepare and complete periodic case reviews, to include review on progression, ethics and independence checks.
 - Liaise with storage Agents in relation to books and records recovered from the Company.
 - Case bordereau reviews and maintenance.
- Case planning and administration.
 - Hold internal meetings to discuss case strategy and progression
 - Drafting case notes to ensure strategy remains appropriate.
 - Overseeing and managing work conducted by case administrators.
- Preparing reports to interested parties.
 - Annual progress reports to Creditors, Members and Stakeholders where appropriate.
- **Cashiering**
 - Maintaining and managing the Liquidator's cashbook and ISA bank account.
 - Preparation and maintenance of cashier file.
 - Review level of turnover on ISA bank account.
 - Input of transactional data during the Liquidation.
 - Review bank statements and complete bank reconciliations.
 - Paying costs and expenses from the ISA/case account.

- Ensuring statutory lodgements and taxation affair obligations are met.
 - Preparation of relevant VAT forms for HM Revenue & Customs.
 - Preparation of relevant Corporation Tax Forms to HM Revenue & Customs.
 - Preparation of statutory forms to Companies House, to include progress and final reports.

2. Creditors

- Dealing with Creditor correspondence, emails and telephone calls.
 - Attendance to queries within Firm policy timescales.
 - Lodging of Creditor claims.
 - Reviewing proofs of debts received from Creditors.
 - Maintaining Creditor information within our computerised systems.
- Preparing reports to Creditors and other interested parties.
 - Preparation and circulation of statutory reports to Creditors, Members and Stakeholders.
 - Review of Estimated Outcome Statements with a view to paying a further dividend.

3. Realisation of Assets

- Liaise with Trustee in Bankruptcy regarding administration of estate.
- Review of Liquidator's report for updates regarding their investigations.
- Consider statutory remedies for recovery of assets.

SUMMARY OF PROFESSIONAL COSTS

Firm Name	Scope of Work	Agreed Fee Structure	Budgeted Costs (£)	WIP (B/F) (£)	Costs Incurred 14.01.13 to 13.01.21 (£)	Fees Paid 14.01.20 to 13.01.21 (£)	Total Fees Paid (£)	WIP C/F (£)	Estimated Future Costs (£)	Current Budgeted Costs C/F (£)
N M Legal Limited	Initial review of the LLP's debtor and work in progress including sample files	Fixed Fee	1,000	Nil	1,000	Nil	1,000	Nil	Nil	1,000
N M Legal Limited	Ongoing assistance in identification and recovery of debtors and work in progress	15% of net recoveries	6,785	Nil	6,785	Nil	6,785	N/A	Nil	6,785
Neil Davies & Partners LLP	Petition and appointment matters. Initial advice and correspondence with Designated Members	Time costs and disbursements	2,520	Nil	2,520	Nil	2,520	Nil	Nil	2,520
Harrison Clark Rickerby LLP	Assistance in recovery of Designated Members overdrawn loan accounts	Fees contingent based on recoveries	7,732	Nil	7,732	Nil	7,732	Nil	Nil	7,732
Lewis Onions Solicitors	Assistance with the claim from the Trustee in Bankruptcy	Fixed Fee	2,500	Nil	2,500	Nil	2,500	Nil	Nil	2,500
Sydney Mitchell LLP	Assistance with the removal of a charge	Fixed Fee	N/A	N/A	400	Nil	400	Nil	Nil	400
Counsel Fees	Providing opinion on basis of claim from the Trustee in Bankruptcy of a Partner	Fixed Fee	2,000	Nil	2,000	Nil	2,000	Nil	Nil	2,000
Totals			22,537	Nil	22,937	Nil	22,937	Nil	Nil	22,937

Notes:

The choice of professional engaged is based on their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of my fee arrangement with them. The fees charged have been reviewed and I am satisfied that they have been reasonable in the circumstances of the case.

APPENDIX D

LIQUIDATOR'S COSTS AND EXPENSES

Category 1 Disbursements	Budget b/f (£)	Amount incurred and paid in previous reporting periods (£)	Amount incurred in reporting period (£)	Amount paid in reporting period (£)	Further Disbursements Expected (£)	Budget c/f (£)
Statutory Advertising	154	154	Nil	Nil	Nil	154
Postage	85	81	8	3	Nil	89
Bond	465	465	Nil	Nil	Nil	465
Mail Re-direction	120	120	Nil	Nil	Nil	120
Total	824	820	8	3	Nil	828

Category 2 Disbursements	Budget b/f (£)	Amount incurred and paid in previous reporting periods (£)	Amount incurred in reporting period (£)	Amount paid in reporting period (£)	Further Disbursements Expected (£)	Budget c/f (£)
Storage	2,705	2195	330	193	825	3,350
Motor expenses	145	Nil	Nil	Nil	Nil	145
Total	2,850	2,195	330	193	825	3,495

STATUTORY DISCLOSURE REQUIREMENTS

Legislative requirements state that when an Insolvency Practitioner reports to Members and Creditors, there are certain statutory statements he must make. In order to fully comply with these conditions, we have set out below the statements which apply in these proceedings in this Appendix, rather than in the report itself, with the intention of keeping the report informative for Members and Creditors who are more likely to be interested in the practical points arising in the insolvency.

The statement which forms part of this statutory report which also need to be considered along with it is as follows:-

- I can confirm that my Receipts & Payments Account has been reconciled with the Insolvency Service Account.

Comments as Regards Liquidator's Remuneration:-

- For further information with regards to this firm's policy on fees and disbursements as well as general guidance regarding a Liquidator's fees in a Creditors' Voluntary Liquidation, you may download a Creditors' Guide to Fees on our website at www.poppletonandappleby.co.uk and choose the following options: Creditors Login, Creditors' Guidance Notes, then choose, A Creditors' Guide to a Liquidator's Fees versions Effective from November 2011 and April 2017.
- 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 their 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 unsecured Creditors (including the Creditor in question), apply to Court to challenge the amount of remuneration charged by the Liquidator as being excessive, and/or the basis of the Liquidator's remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this report. Any Secured Creditor may make a similar application to court within the same time limit.
- A hard copy of these documents can be provided on request.

Provision of Services Regulations Summary for Poppleton & Appleby

- To comply with the Provision of Services Regulations, some general information about this Firm can be found on our website at <http://www.poppletonandappleby.co.uk>. To access, choose the following options: Creditors Login, Creditors' Guidance Notes, Provision of Services Regulations Summary for Poppleton & Appleby, Provision of Services.