

LIQ03

Notice of progress report in voluntary winding up




Companies House

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

1		Company details							
Company number	0	1	6	3	4	4	2	9	
Company name in full	Crosland Metallurgical Services Limited								
2		Liquidator's name							
Full forename(s)	Allan Christopher								
Surname	Cadman								
3		Liquidator's address							
Building name/number	16 Oxford Court								
Street	Bishopsgate								
Post town	Manchester								
County/Region									
Postcode	M	2		3	W	Q			
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.							

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6		Period of progress report															
From date	d	1	d	6	m	1	m	0	y	2	y	0	y	2	y	0	
To date	d	1	d	5	m	1	m	0	y	2	y	0	y	2	y	1	
7		Progress report															
		<input checked="" type="checkbox"/> The progress report is attached															
8		Sign and date															
Liquidator's signature	Signature																
		X												X			
Signature date	y	2	y	0	m	1	m	0	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 **Matthew Ellidge**

Company name **Poppleton & Appleby**

Address
16 Oxford Court
Bishopsgate

Post town **Manchester**

County/Region

Postcode **M 2 3 W Q**

Country

DX

Telephone
0161 228 3028

**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

CROSLAND METALLURGICAL SERVICES LIMITED
(In Members' Voluntary Liquidation)

ANNUAL PROGRESS REPORT TO 15 OCTOBER 2021

Allan Christopher Cadman

Poppleton & Appleby
16 Oxford Court, Bishopsgate, Manchester, M2 3WQ

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1. Receipts and Payments Account for the period from 16th October 2020 to 15th October 2021
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1. INTRODUCTION

Allan Christopher Cadman (IP number: 9522) of Poppleton & Appleby, 16 Oxford Court, Bishopsgate, Manchester, M2 3WQ was appointed liquidator of Spencer Management Consultancy Limited ("the Company") on 16th October 2020.

The purpose of this report is to detail my acts and dealings as Liquidator of Spencer Management Consultancy Limited (In Liquidation) ("the Company") for the year ended 15th October 2021 and it should be read in conjunction with my previous correspondence to members.

The details of the Company are as follows:

Registered office:	16 Oxford Court, Bishopsgate, Manchester, M2 3WQ
Former Registered Office:	73 Victoria Road, Macclesfield, Cheshire, SK10 3JA
Registered Number:	01634429

2. A DESCRIPTION OF WORK CARRIED OUT

In addition to the narrative description of work carried out given under 3. Receipts & Payments, below, there is other work which as Liquidator, I am required to carry out in order to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit, they assist in the efficient and compliant progressing of the liquidation, which ensures that I and my staff carry out our work to high professional standards. The narrative detail in respect of this work is set out below:

General Description	Includes
Administration and Planning	
Statutory/advertising	Filing of documents to meet statutory requirements Advertising in accordance with statutory requirements
Document maintenance/file review/checklist	Filing of documents Periodic file reviews Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression diaries
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 Issuing electronic payments
Planning / Review	Discussions with team members to consider practical, technical and legal aspects of the case
Member Communication	Responding to members' queries via telephone and email.
Realisation of Assets	
Cash at bank	Writing to Yorkshire Bank to request closure of bank accounts and transfer of any residual balance.
Creditors	
Creditor Communication	Pursuing HMRC by telephone and email concerning tax refund due and tax clearance Corresponding with the PPF and the Pensions Regulator

Distributions to Members	
Dividend procedures	Preparation of distribution calculation Preparation of correspondence to members announcing declaration of dividend Preparation of electronic payment to pay dividend

3. RECEIPTS & PAYMENTS

My Receipts and Payments Account for the period ending 15th October 2021 is attached at Appendix 1.

I have detailed below key information about asset realisations and payments.

RECEIPTS

Cash at Bank

The Company operated a bank account with Yorkshire Bank. The Declaration of Solvency disclosed a sum of £186,291.00 as being retained at the bank as at the date of my appointment and following application for the funds retained with Yorkshire Bank, the sum of £186,320.60 has been received which includes a small proportion of interest.

The whole of the assets, therefore, have now been recovered.

PAYMENTS

Accountancy Fees

The Company accountants, Plus Accountancy, were employed by me to prepare outstanding financial statements and tax computations for the period up to my appointment as Liquidator and these were subsequently filed with the HMRC in order to determine the level of any tax liability that remained outstanding at the date of my appointment.

It was agreed and Minuted that the costs would be met from the Company assets and the sum of £960.00 including VAT has been discharged to Plus Accountancy.

Bank Charges

I have opened a bank account with Handelsbanken and their charges for opening and processing the account amounts to £55.35.

Search Fees

At the inception of the Liquidation and in accordance with Best Practice, I made enquiries of the Company's affairs and its officers obtaining a Smartsearch in line with anti-money laundering regulations, the cost of which was £14.40.

Bond

In all formal insolvency matters, office holders are required to put in place security for the proper performance of their functions. This security is known as a Bond and in this matter the specific premium payable has amounted to £255 and was payable to AUA insolvency Risk Services Limited.

Statutory Advertising

The Liquidator has placed the following legal notices in the Gazette through their advertising agents, Courts Advertising Limited:

- Notice of appointment
- Winding-up resolutions
- Notice to creditors to submit claims

The sum of £283.50 plus VAT has been paid to Courts Advertising Limited in this regard.

VAT Irrecoverable

The Company is not registered for VAT purposes and as a consequence, therefore, we will be unable to reclaim VAT which has been incurred in expenses outlayed in this matter.

4. CREDITORS' CLAIMS

Secured Creditor

There are no secured creditors in this matter.

Unsecured creditors

A notice to creditors requiring them to submit claims was published in the Gazette. In addition, several letters were sent to HMRC seeking confirmation of their claims and that no tax liabilities remained.

At the time of writing this report, the Liquidator is yet to receive confirmation that all tax liabilities have been discharged and/or tax clearance. Tax computations together with supporting documentation has been filed with HMRC which discloses no tax has being due and payable.

In the Declaration of Solvency, there were no unsecured creditor claims anticipated. During the liquidation, no unsecured claims have been received.

5. DISTRIBUTIONS TO SHAREHOLDERS

On 4th November 2020, a first interim distribution was declared and paid to the Shareholders:

Date of distribution	£ per share distributed	Total distributed (cash) (£)	Total distributed (in specie) (£)
4/11/2020	180.00	180,000	0.00

6. THE LIQUIDATOR'S REMUNERATION & EXPENSES

Liquidator's Remuneration

The Liquidator's remuneration was approved by a resolution of the members to be paid as a fixed amount of £3,250.00 which has been discharged in full.

Liquidator's Expenses

Category 1: Category 1 expenses are those discharged to independent third parties (e.g. Bordereaux fees, advertising etc) and are explained in the narrative above. They are also clearly disclosed within the attached receipts and payments account (net of VAT):

	In period £	In Liquidation £
Statutory Advertising	253.80	253.80
Specific Bond	255.00	255.00
Search Fees	14.40	14.40
Bank Charges	55.35	55.35

Category 2: Category 2 expenses are payments to the office holder which include elements of shared or overhead costs. No Category 2 expenses have been drawn.

The above-mentioned disbursements were drawn prior to the amended SIP9 effective in April 2021.

A copy of 'A Creditors Guide to Liquidator's Fees' may be found at:

<https://www.r3.org.uk/index.cfm?page=1210>

A hard copy of the Creditors' Guide may be obtained on request.

7. FURTHER INFORMATION

Members of the Company with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the Company, or any member with the permission of the court, may request further details of the Liquidator's remuneration and expenses, within 21 days of receipt of this report.

Members of the Company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the Company, or any member with the permission of the court, may 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 on the grounds that they are excessive or inappropriate, within 8 weeks of receipt of this report.

8. CONCLUSION

The administration of the Liquidation will continue in order that the Liquidator can continue to liaise with the HMRC in order to obtain tax clearance, make a final distribution to the shareholders and thereafter close the liquidation.

If you require any further information please contact Matthew Ellidge (matthew@pandanorthern.co.uk)



Allan Christopher Cadman
LIQUIDATOR

20th October 2021

Crosland Metallurgical Services Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Declaration of Solvency £		From 16/10/2020 To 15/10/2021 £	From 16/10/2020 To 15/10/2021 £
	ASSET REALISATIONS		
186,291.00	Cash at Bank	186,320.60	186,320.60
		186,320.60	186,320.60
	COST OF REALISATIONS		
	Accountancy Fees	960.00	960.00
	Bank Charges	55.35	55.35
	Office Holders Fees	3,250.00	3,250.00
	Search Fees	14.40	14.40
	Specific Bond	255.00	255.00
	Statutory Advertising	283.50	283.50
	VAT Irrecoverable	770.58	770.58
		(5,588.83)	(5,588.83)
	UNSECURED CREDITORS		
(100.00)	HMRC: Corporation Tax	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(1,000.00)	Ordinary Shareholders	180,000.00	180,000.00
		(180,000.00)	(180,000.00)
185,191.00		731.77	731.77
	REPRESENTED BY		
	Bank 1 Current		731.77
			731.77

Note:


 Allan Christopher Cadman
 Liquidator

CHARGING AND EXPENSES POLICY STATEMENT EFFECTIVE FROM 1st April 2021

Introduction

Current insolvency legislation provides for the manner in which insolvency practitioners' fees and expenses are charged in insolvency assignments. The legislation permits insolvency practitioners to seek the bases for their fees on a time cost basis, a percentage of realisation basis, on a fixed fee basis or on a mix of these bases.

The basis of fees for each individual insolvency appointment are subject to approval by a committee of creditors if appointed, failing which by creditors in a decision-making process or by the Court. Further information regarding the approval of office holders' fees in insolvency cases can be found within Statement of Insolvency Practice 9 (SIP9), please see under further information at the foot of this document for information on how to download guides to fees.

Once the basis of office holders' fees has been approved it is reported to any committee and to creditors generally within the next statutory report.

Fixed Fee Basis

It is possible for an insolvency practitioner to seek to be paid on a fixed fee basis. Where this is the case, further information will be provided to explain why this would be considered appropriate.

Percentage Basis

The legislation provides for fees to be charged on a percentage of the value of property with which an insolvency practitioner deals with. Different percentages can be used for different assets or types of assets. When seeking creditor approval for this basis, further information will be provided for creditors to judge the appropriateness of this basis.

Time Cost Basis

Insolvency Practitioners are permitted to seek approval for their fees to be paid on a time cost basis. This is based on hours spent by office holders and their staff in dealing with matters relating to the particular insolvency or specific activities within a case where time costs are sought. When seeking resolutions for fees to be paid on a time cost basis, stakeholders will be provided with a full explanation as to why time costs are considered appropriate together with sufficient information to assist in their making an informed judgement of the office holders' requests.

Partners and staff are allocated an hourly charge out rate which is reviewed annually. The current charge out rates of this Firm are set out as follows:

Grade of Staff	Hourly Chargeout Rate
Office Holder (Partner)	£420.00
Office Holder (Non Partner)	£385.00
Senior Manager	£330.00
Manager	£265.00
Administrator	£190.00
Cashier	£190.00
Trainee/Support Staff	£ 90.00

Staff Allocation

The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.

The constitution of the team allocated to insolvency assignments will usually consist of an Office Holder, a Senior Manager and/or Manager and an Administrator or Assistant. The exact constitution of a case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment. The charge out rates scheduled above provides details of all grades of staff and their respective experience levels.

Professional Advisors

It is usual in insolvency cases that specialist professional advisors are engaged to advise on matters which are case specific. Ordinarily but not exclusively these will include solicitors, employment law consultants, asset agents and accountants. Stakeholders will be advised of such advisors which could be expected to be used within a case together with an expected fee arrangement.

Our choice will be based on our perception of their qualification, experience and ability to perform the type of work sought including the complexity and nature of the assignment upon which they are asked to assist.

Charles M Brook, Allan C Cadman, Michelle L Chatterton and Stephen J Wainwright are authorised by the Insolvency Practitioners Association to take insolvency appointments in the United Kingdom. Partners or employees acting as Liquidator or Administrator do so as agents of the company to which they are appointed and without personal liability.

Poppleton & Appleby is the trading style of Churchill Corporate Solutions LLP which is a limited liability partnership registered in England and Wales, registered number OC393802. Registered Office: Westminster House, 10 Westminster Road, Macclesfield, Cheshire. SK10 1BX. A full list of members is available for inspection at 16 Oxford Court, Bishopsgate, Manchester, M2 3WQ.

Expenses

Expenses are any payments from an estate which are neither office holders' remuneration or a distribution to a creditor or a member. Expenses also include disbursements. Disbursements are payments which are first met by the office holder (or their firm) and then reimbursed from the appropriate estate.

Expenses are divided into those that do not need approval before they are charged to the estate (Category 1) and those which do (Category 2).

Category 1 Expenses

- These are payments to persons providing the service to which the expense relates who are not an associate of the office holder. Category 1 expenses can be paid without prior approval.

Category 2 Expenses

- These are payments to associates or which have an element of shared costs. Before being paid, Category 2 expenses require approval in the same manner as an office holder's remuneration. Category 2 expenses require approval whether paid directly from the estate or as a disbursement.

Expenses Policy

This Practice does not seek to recharge shared or overhead costs to individual estates. Expenses are demonstrable as directly attributable to an individual estate.

The allocation of expenses between Category 1 (no creditor approval necessary) and Category 2 (approval required) is carried out on a case by case basis and in consideration of the particular suppliers of the service.

Examples of expenses regularly incurred on insolvency casework include the following:

- Advertising and legal notices
- Specific Bond
- Solicitors' costs
- Agents' & Valuers' costs
- ERA and Pensions Specialist costs
- Accountancy costs
- Invoiced storage costs

The above list is not exhaustive and do not constitute shared or overhead costs. Whilst this Firm or its staff have no legal association with suppliers of these services, there are active professional relationships, which are entered into and maintained purely on the basis of the professional competency of the suppliers providing the service.

Use of Sub-Contractors

With the exception of ERA services, it is not the policy of this Firm to sub-contract out services or tasks which can be carried out by this Firm. ERA services are excluded from this policy because we frequently conclude when dealing with cases that a better service provision can be made in respect of this aspect of insolvency work by suppliers who specialise in the handling of employee claims. In respect of all other sub-contract engagements, work that is passed to third parties requires specialist qualifications and/or expertise to satisfactorily complete the task in question and is considered on a case by case basis.

VAT

VAT at the prevailing rate is applied to office holders' fees and expenses. In Company and Individual Voluntary Arrangements, VAT may not apply following the decision in PAYMEX versus HMRC.

FURTHER INFORMATION: Creditors Rights

SIP9 provides information for creditors in relation to the fees charged by Office Holders. These can be accessed from the link below:

<http://www.pandanorthern.co.uk/your-questions-answered/documents/>

Alternatively, a copy can be provided by request to either office.

**16 OXFORD COURT
BISHOPSGATE
MANCHESTER M2 3WQ**

TEL 0161 228 3028
FAX 0161 228 2335

**THE MEDIA CENTRE
7 NORTHUMBERLAND STREET
HUDDERSFIELD HD1 1RL**

TEL 01484 437 432
FAX 01484 483 100

WEB pandanorthern.co.uk

GENERAL DATA PROTECTION REGULATION ('GDPR')

Privacy Notice for Creditors

Introduction

Poppleton & Appleby is a trading style of Churchill Corporate Solutions LLP which is a limited liability partnership registered in England and Wales (Registered Number OC393802). We are regulated and licensed to take insolvency appointments by the Insolvency Practitioners Association.

We are registered with the Information Commissioners office (ICO), the UK data protection regulator and we will be the 'data controller' for the purposes of data protection regulation in respect of any personal data we hold about you.

This notice is designed for creditors or suppliers in formal insolvency proceedings in respect of corporate entities and insolvent personal estates subject to, or immediately prior to the commencement of formal insolvency proceedings or solvent (Members' Voluntary Liquidation) matters.

This Firm's privacy policy is set out in full at our website:

www.pandanorthern.co.uk/wp-content/uploads/2018/05/Privacy-Policy.pdf

Personal Information Required

We may need to deal with ('process') your personal information so that we can perform the necessary duties and obligations of an Insolvency Practitioner (IP) under statute and regulation.

The minimum personal data required to enhance the business relationship will be your full name, business and/or personal addresses and contact details (telephone numbers and email address). Please note we may already hold some of this data either provided by you or by the entity subject to insolvency proceedings. As the case progresses, we may also require any financial details and other case specific detail in order that we may perform our statutory functions.

It is the Firm's intention to not seek any sensitive information, unless legally required for specific purposes. Sensitive information is defined as including data relating to race or ethnic origin, political opinions, religious or other similar beliefs, trade union membership, physical or mental health, sexual orientation, or criminal record.

It is our policy to collect the minimum data required to fulfil our duties and obligations.

Legal basis for processing information

The legal bases upon which we rely to process personal data are:

- where you have given your informed specific and unambiguous consent;
- where we are required to comply with a statutory obligation,
- where we need to perform a contract that we have entered into with you;
- where it is necessary to use your personal information to pursue our legitimate interests or those of a third party;

Retention of Data and relevant time periods

IPs have an obligation to recover the records of an insolvent entity which may contain your data. The IP does not become 'data controller' of any data processed by a company prior to the date of appointment of the IP. The IP only becomes 'data controller' when any such data is processed by his/her firm.

- Data used as (as data controller) will be retained for a period of 6 years starting with the date that the formal engagement is concluded, in accordance with Insolvency legislation.
- Pre appointment data that is not processed (typically a Company's books and records, physical or electronic) will be

retained for a period of 12 months after dissolution of a company following an insolvency appointment in line with Insolvency legislation.

- Under GDPR, IP's may destroy/delete any data which falls outside of the statutory requirement, and is of no further use during the proceedings at any time.

Sharing of Data

We will only share your data (including with other data controllers) as and when strictly necessary to comply with the legal bases as set out above, or with your consent. Examples of bodies where it is likely we will need to share your data include:

- Members of our staff,
- Agents, and other advisors such as solicitors instructed by us to handle aspects of the particular case,
- Government or local authority agencies in respect of any necessary purpose,
- Any other agency in connection with the prevention of fraud, money laundering or other crime prevention,
- Basic data such as name and address may need to be shared with other stakeholders (e.g. creditors) of specific insolvency matter.

What are your rights?

If at any point you believe the information we process on you is incorrect, you can request to see this information and have it corrected or deleted, if you so wish. If you wish to raise a complaint on how we have handled your personal data, you can contact our Data Protection Office/Head of Privacy, using the email address above, who will investigate the matter.

If you are not satisfied with our response or believe we are not processing your personal data in accordance with the requirements of GDPR, then you are within your rights to lodge a complaint with the Information Commissioner's Office (ICO).

The full list of your rights under GDPR is shown below:

1. The right to access the personal data we hold on you.
2. The right to correct and update the personal data we hold on you.
3. The right to have your personal data deleted where there is no good reason for us to continue to hold or process it.
4. The right to object to processing of your personal data.
5. The right to data portability.
6. The right to withdraw your consent to the processing at any time for any processing of personal data to which consent was sought.
7. The right to lodge a complaint with the Information Commissioner's Office. You can email them via: <https://ico.org.uk/global/contact-us/email/>, call them on 0303 123 1113, or write to them at the Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

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