

In accordance with
Rule 18.7 of the
Insolvency (England &
Wales) Rules 2016 and
Sections 92A, 104A and
192 of the Insolvency
Act 1986.

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 5 2 7 0 4 5 7
Company name in full Eckert & Ziegler Bebig Limited

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

2 Liquidator's name

Full forename(s) John Dean
Surname Cullen

3 Liquidator's address

Building name/number 2 Sovereign Quay
Street Havannah Street
Post town Cardiff
County/Region
Postcode C F 1 0 5 S F
Country

4 Liquidator's name ①

Full forename(s) Rachel Helen
Surname Lai

① Other liquidator
Use this section to tell us about
another liquidator.

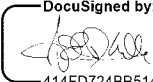
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6		Period of progress report											
From date	<div>d</div> 0 <div>d</div> 1		<div>m</div> 1 <div>m</div> 2		<div>y</div> 2 <div>y</div> 0		<div>y</div> 2 <div>y</div> 1						
To date	<div>d</div> 3 <div>d</div> 0		<div>m</div> 1 <div>m</div> 1		<div>y</div> 2 <div>y</div> 0		<div>y</div> 2 <div>y</div> 2						
7		Progress report											
		<input checked="" type="checkbox"/> The progress report is attached											
8		Sign and date											
Liquidator's signature	<div>Signature</div> <div>X</div> <div><div>DocuSigned by:</div><div></div><div>414FD724BBS1443...</div></div> <div>X</div>												
Signature date	<div>d</div> 2 <div>d</div> 5		<div>m</div> 0 <div>m</div> 1		<div>y</div> 2 <div>y</div> 0		<div>y</div> 2 <div>y</div> 3						

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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 **Dhruvi Patel**Company name **Menzies LLP**Address **Lynton House****7 - 12 Tavistock Square**Post town **London**

County/Region

Postcode **W C 1 H 9 L T**

Country

DX

Telephone **020 7387 5868****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

ECKERT & ZIEGLER BEBIG LIMITED - **IN MEMBERS' VOLUNTARY LIQUIDATION ("THE COMPANY")**

JOINT LIQUIDATORS' ANNUAL PROGRESS REPORT TO MEMBERS

PURSUANT TO SECTION 92A OF THE INSOLVENCY ACT 1986 AND RULE 18.3 OF THE INSOLVENCY
(ENGLAND AND WALES) RULES 2016

FOR THE PERIOD 1 DECEMBER 2021 TO 30 NOVEMBER 2022

DATED 25 JANUARY 2023

1. INTRODUCTION

- 1.1 Further to my appointment as Joint Liquidator of the Company on 1 December 2021, I now present my progress report for the first year ended 30 November 2022 pursuant to Section 92A of the Insolvency Act 1986 ("the Act") and rule 18.3 of The Insolvency (England and Wales) Rules 2016 ("the Rules").
- 1.2 I am required to provide certain information about the Company and the Liquidators in accordance with provisions of the Rules. This information can be found in Appendix I.
- 1.3 My receipts & payments account for the period from 1 December 2021 to 30 November 2022 is attached at Appendix II.
- 1.4 Details of the progress during the period 1 December 2021 to 30 November 2022 are set out below.

2. ASSET REALISATIONS

- 2.1 Realisations during the liquidation period are set out below.

Cash at bank

- 2.2 The Company held two bank accounts with Commerzbank plc ("the Bank") a Sterling and Euro account. Following my appointment, I received funds of £394,223.19 in respect of the closing balances held in the Company's pre-liquidation bank accounts.
- 2.3 The amount held in the bank account, per the Declaration of Solvency was £352,508.69. I have requested bank statement from the Bank so I can carry out a reconciliation of the funds regarding the difference amount received.

VAT repayment

- 2.4 As per the Declaration of Solvency, there was a VAT repayment of £4,141.05 due to the Company. This relates to the periods ended 31 December 2020, 31 March 2021, 30 June 2021, 30 September 2021.
- 2.5 I liaised with HM Revenue & Customs ("HMRC") to obtain these repayments and have received £3,709.55 in the liquidation account. However, I was advised by HMRC that the balance of £430.50 was paid to the Company's former bank account. I have contacted the Bank who has confirmed that no funds were received. I am liaising with HMRC in this regard.

3. LIABILITIES

Corporation tax

- 3.1 Accounts and corporation tax computations for the period ended 30 November 2021 were completed and submitted to HMRC. This was a nil return.

VAT

- 3.2 Following my appointment, I submitted a VAT 7 to HMRC to deregister the Company for VAT. I am still awaiting HMRC to process this, despite having chased them numerous times. In the meantime, I have submitted VAT returns for the periods ended 31 December 2021, 31 March 2022, 30 June 2022 and 30 September 2022. Depending on when the Company is de-registered for VAT, I may also be required to submit a VAT return for the period ended 31 December 2022.

PAYE/NI

- 3.3 The Company is not registered for PAYE/NI.

Tax clearance

- 3.4 I have received clearance from HM Inspector of Taxes that they have no claim in the liquidation and that they have no objection to the conclusion of the liquidation.
- 3.5 I have also sought and obtained formal clearance from the MVL team at the Enforcement and Insolvency Service of HMRC. I have received confirmation from them that they have no claim in the liquidation and that they have no objection to the conclusion of the liquidation.

Unsecured creditors

- 3.6 The Company had no known creditors at the date of liquidation.

4. DISTRIBUTION TO MEMBERS

- 4.1 There have been no distributions made to the members in the period. A first and final distribution will be declared and paid once all matters have been finalised with HMRC.

5. **JOINT LIQUIDATORS' REMUNERATION**

Pre-Liquidation costs

- 5.1 Prior to my appointment as Joint Liquidator, I incurred costs of £10,290.50 of which £4,000 was paid in the period.

Joint Liquidators' remuneration

- 5.2 The Joint Liquidators' remuneration was fixed by a resolution of members passed on 1 December 2021 by reference to time properly incurred by us and our staff in attending to matters arising in the winding up.
- 5.3 During the period covered by this report, the Joint Liquidators' and our staff have incurred time costs of £8,006.80, made up to 31.40 hours at an average charge out rate of £254.99 per hour.
- 5.4 I have charged and drawn £1,000 in respect of the Joint Liquidators' remuneration. However, this was drawn outside of the reporting period and therefore has not been included on the attached receipts and payments account. Please see attached the following:
- Appendix III - A breakdown of the time costs incurred by the Joint Liquidators and our staff for the period 1 December 2021 to 30 November 2022.
 - Appendix IV - Narrative of work undertaken in the period 1 December 2021 to 30 November 2022.
- 5.5 A copy of "A Members' Guide to Insolvency Practitioners Fees" together with an explanatory note which shows Menzies LLP's fee policy are available at the link <https://www.menzies.co.uk/helping-you/business-recovery/fees-guide/>

6. JOINT LIQUIDATORS' EXPENSES AND DISBURSEMENTS

- 6.1 Please see the receipts and payments account detailed at Appendix II, which shows the payments made from the estate during the liquidation.

Professionals, sub-contractors and other expenses

- 6.2 The company's tax advisers, BDO LLP, were retained to assist with matters of taxation. They have billed and been paid £615 plus VAT. These costs were approved by the members and settled during this period.

Joint Liquidators' Disbursements

- 6.3 In relation to disbursements, where my firm has incurred a cost that is directly referable to this matter and the payment was made to a third party, these costs have been reimbursed. Disbursements of this nature which my firm has incurred and reimbursed during this period are shown below.

Type of disbursement	Incurred in the period 01.12.2021 to 30.11.2022 (£)	Paid in period 01.12.2021 to 30.11.2022 (£)	Remains outstanding (£)
Statutory advertising	282.15	-	282.15
Land registry fee	11.00	-	11.00
Specific bond	80.00	-	80.00
Total	373.15	-	373.15

- 6.4 No disbursements have or will be claimed which, while costs referable to this matter, did not involve a payment to a third party. Neither will any cost be reimbursed which includes an element of shared or allocated cost (e.g. photocopying).

7. MEMBERS RIGHTS

Members' right to request further information

- 7.1 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 a member with the permission of the court, may (in writing) request me to provide additional information regarding remuneration or expenses already supplied within this account in accordance with rule 18.9 of the Rules. In accordance with rule 18.9(2) of the Rules, such a request or application for leave must be made within 21 days of receipt of this report.

Members' right to challenge remuneration and/or expenses

- 7.2 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 permission of the court, may apply to court for one or more orders under rule 18.36(4) and 18.37(4) of the Rules. In accordance with rule 18.34(3) of the Rules, such applications must be made within eight weeks of receipt of this report.

8. ASSETS WHICH REMAIN TO BE REALISED/OUTSTANDING MATTERS


- 8.1 I will continue to liaise with HMRC regarding the VAT repayment of £430.50 and confirmation the Company has been de-registered for VAT.
- 8.2 Once the above matters are complete, I will be in a position to make a first and final distribution to the member and proceed to close the liquidation.

9. DATA PROTECTION NOTICE

- 9.1 The Joint Liquidators are data controllers of personal data as defined by the relevant provisions of the applicable data protection legislation. Menzies LLP will act as a data processor on our instructions. Personal data will be kept secure and processed only for matters relating to the liquidation appointment. Full details of our privacy notice is at the following link: <https://www.menzies.co.uk/legal/>.

10. CONCLUDING REMARKS

- 10.1 Should you require further information, please contact my colleague Dhruvi Patel by email at DPatel@menzies.co.uk, or by phone on +44 (0)3309 129281.

DocuSigned by:

414FD724BB51443...
John Dean Cullen
Joint Liquidator

Appendix I

Statutory information about the Company and Liquidators

Company name:	Eckert & Ziegler Bebig Limited
Company number:	05270457
Trading address:	3a Didcot Park, Churchward, Didcot, OX11 7HB
Registered office:	Lynton House, 7-12 Tavistock Square, London, WC1H 9LT
Former registered office:	3a Didcot Park, Churchward, Didcot, OX11 7HB
Principle trading activity:	Provide human health activities
Joint Liquidators' names:	John Dean Cullen and Rachel Helen Lai
Joint Liquidators' address:	Lynton House, 7-12 Tavistock Square, London, WC1H 9LT
Date of appointment:	1 December 2021
Details of any changes of Liquidator:	There were no changes of Liquidator in this period.
Contact details of Liquidators:	Dhruvi Patel by email at DPatel@menzies.co.uk +44 (0)3309 129281

Appendix II

Joint Liquidators receipts and payments account for the period 1 December 2021 to 30 November 2022

All items detailed on the receipts and payments account are shown net of VAT as the Company was VAT registered and VAT has therefore been recovered for the benefit of the liquidation estate.

Declaration of Solvency		From 01/12/2021 To 30/11/2022
	ASSET REALISATIONS	
352,508.69	Cash at Bank	394,223.19
4,141.00	VAT Repayment	3,709.55
	Bank Interest Gross	5.03
<u>356,649.69</u>		<u>397,937.77</u>
	COST OF REALISATIONS	
	Pre-liquidation costs	4,000.00
	Accountancy Fees	615.00
		<u>(4,615.00)</u>
	Total - funds held in an interest bearing account	<u>393,322.77</u>
	REPRESENTED BY	
	VAT Receivable	923.00
	Barclays Bank	392,399.77
		<u>393,322.77</u>

Appendix III

Joint Liquidators time cost analysis for the period 1 December 2021 to 30 November 2022

Classification of Work Function	Partner/ Director	Manager	Senior	Administrator	Support	Total Hours	Time Costs £	Blended Hourly Rate £
Administration & Planning	1.70	3.80	3.10	11.70	1.80	22.10	5,208.80	235.69
Realisation of Assets	-	0.90	0.60	0.20	-	1.70	502.00	295.29
Creditors	0.10	4.20	2.80	0.20	0.30	7.60	2,296.00	302.11
Total Hours	1.80	8.90	6.50	12.10	2.10	31.40		
Total Costs	899.00	2,992.00	1,755.00	2,131.00	229.80		8,006.80	254.99

Remuneration charged and drawn in the period

-

Time costs accrued but not paid

8,006.80

CHARGE OUT RATES OF INSOLVENCY TEAM MEMBERS

From 1 June 20221 Oct 2021 to 31 May 2022

	£ per hour	£ per hour
Partner/Director	500-580	450-525
Manager	300-450	270-400
Senior	270-280	240-250
Administrator	150-220	135-200
Support Staff	120	105

Note 1 There may have been a number of promotions through the various grades during the period of the administration.

Note 2 Overhead costs are reflected in the charge out rates detailed.

Note 3 The charge-out rate of the Insolvency Practitioner for this assignment are currently £530 and £500 per hour, the manager is £350 per hour and the administrator is £270 per hour.

Note 4 Time is recorded in minimum units of 6 minutes.

Appendix IV

Narrative of work undertaken in the period 1 December 2021 to 30 November 2022

At the meeting of members held on 1 December 2021, it was resolved that my remuneration be fixed by reference to the time properly given by me and my staff in attending to matters arising in the winding up.

The work required is delegated to the most appropriate level of staff taking account of the size and technical nature of the work. Given the size and technical nature of the liquidation, much of the work described in the sections above has been undertaken by me and an administrator. Additional assistance has been provided by cashiers dealing with banking and statutory duties, and administrators offering various support services. All the time spent on administering various duties is charged directly to the case in 6 minute units.

1. Administration and Planning
 - Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case;
 - Setting up electronic case files;
 - Setting up the case on the practice's electronic case management system and entering data;
 - Issuing the statutory notifications to creditors and other required on appointment as office holder, including gazetting the office holder's appointment;
 - Obtaining a specific penalty bond;
 - Dealing with all routine correspondence and emails relating to the case;
 - Opening, maintaining and managing the office holder's estate bank account and cashbook;
 - Undertaking regular bank reconciliations of the bank account containing estate funds;
 - Reviewing the adequacy of the specific penalty bond on a quarterly basis;
 - Undertaking periodic reviews of the progress of the case;
 - Overseeing and controlling the work done on the case by case administrators;
2. Creditors/Members
 - Preparing and filing VAT returns;
 - Preparing and filing Corporation Tax returns;
 - Seeking closure clearance from HM Revenue & Customs ("HMRC") and other relevant parties;
 - Correspondence and liaison with members in relation to the liquidation;
 - Liaising with HMRC regarding the VAT repayments.
3. Realisation of assets
 - Correspondence with Company's bankers regarding the closure of the pre-liquidation bank accounts and transfer of balances.