

LIQ03

Notice of progress report in voluntary winding up



Companies House

FRIDAY



A954GTAH
A04 15/05/2020 #26
COMPANIES HOUSE

1 Company details

Company number 1 0 8 3 1 2 6 7

Company name in full Keynsham Masonry Limited

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

2 Liquidator's name

Full forename(s) Stephen James

Surname Hobson

3 Liquidator's address

Building name/number Centenary House

Street Peninsula Park

Post town Rydon Lane

County/Region Exeter

Postcode E X 2 7 X E

Country

4 Liquidator's name

Full forename(s) Lucinda Clare

Surname Coleman

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

5 Liquidator's address

Building name/number Centenary House

Street Peninsula Park

Post town Rydon Lane

County/Region Exeter

Postcode E X 2 7 X E

Country

② Other liquidator
Use this section to tell us about
another liquidator.



LIQ03

Notice of progress report in voluntary winding up



6 Period of progress report

From date	^d 2	^d 2	^m 0	^m 3	^y 2	^y 0	^y 1	^y 9
To date	^d 2	^d 2	^m 0	^m 3	^y 2	^y 0	^y 2	^y 0

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature	Signature							
								
Signature date	^d 1	^d 2	^m 0	^m 5	^y 2	^y 0	^y 2	^y 0

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 Scott Bebbington

Company name Francis Clark LLP

Address Centenary House
Peninsula Park

Post town Rydon Lane

County/Region Exeter

Postcode E X 2 7 X E

Country

DX

Telephone 01392 667000



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



Keynsham Masonry Limited
(In Liquidation)
Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 22/03/2019 To 22/03/2020 £	From 22/03/2018 To 22/03/2020 £
	ASSET REALISATIONS		
Uncertain	Leasehold	NIL	NIL
Uncertain	Plant & Machinery	NIL	NIL
Uncertain	Office Equipment, Fix & Fittings	NIL	NIL
30,000.00	Stock	NIL	36,442.30
154,678.00	Book Debts	6,915.28	36,775.10
5,002.00	Cash at Bank	NIL	4,327.30
33,414.97	Cash held on client a/c	NIL	31,221.19
	Bank Interest Gross	229.19	578.90
	Other Assets	NIL	39.71
		<u>7,144.47</u>	<u>109,384.50</u>
	COST OF REALISATIONS		
	Insurance of Assets	NIL	280.00
	Debt Collection Expenses	190.00	290.00
	Agents/Valuers Fees	NIL	4,243.88
	Legal Fees	3,938.00	5,438.00
	Employee Services	<u>1,773.00</u>	<u>1,773.00</u>
		(5,901.00)	(12,024.88)
	COST OF LIQUIDATION		
	Joint Liquidators' fees	5,713.95	29,881.91
	IT Server Costs	NIL	337.50
	Specific Bond	NIL	210.00
	Collection of Books and Records	NIL	167.70
	Storage Costs	66.45	100.55
	Re-Direction of Mail	NIL	204.00
	Statutory Advertising	NIL	137.40
	Land Registry Fees	<u>6.00</u>	<u>27.00</u>
		(5,786.40)	(31,066.06)
	PREFERENTIAL CREDITORS		
(29,531.71)	Employee Arrears/Hol Pay	NIL	NIL
(3,486.98)	Pension Schemes	NIL	NIL
	Distribution 20/08/2019 100p in the £	<u>30,425.69</u>	<u>30,425.69</u>
		(30,425.69)	(30,425.69)
	UNSECURED CREDITORS		
(108,839.03)	Trade & Expense Creditors	NIL	NIL
(355,762.25)	Employees	NIL	NIL
(25,000.00)	Landlord	NIL	NIL
(150,414.86)	Inter Company Loan	NIL	NIL
(118.99)	Banks/Institutions	NIL	NIL
(23,098.24)	HMRC - PAYE	NIL	NIL
(46,190.50)	HMRC - VAT	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
	DISTRIBUTIONS		
(1.00)	Ordinary Shareholders	<u>NIL</u>	<u>NIL</u>
		NIL	NIL
(519,348.59)		(34,968.62)	35,867.87
	REPRESENTED BY		
	Vat Receivable		7,900.61
	Bank Account - Non-Interest Bearing		27,886.57
	Vat Payable		80.69
			<u>35,867.87</u>

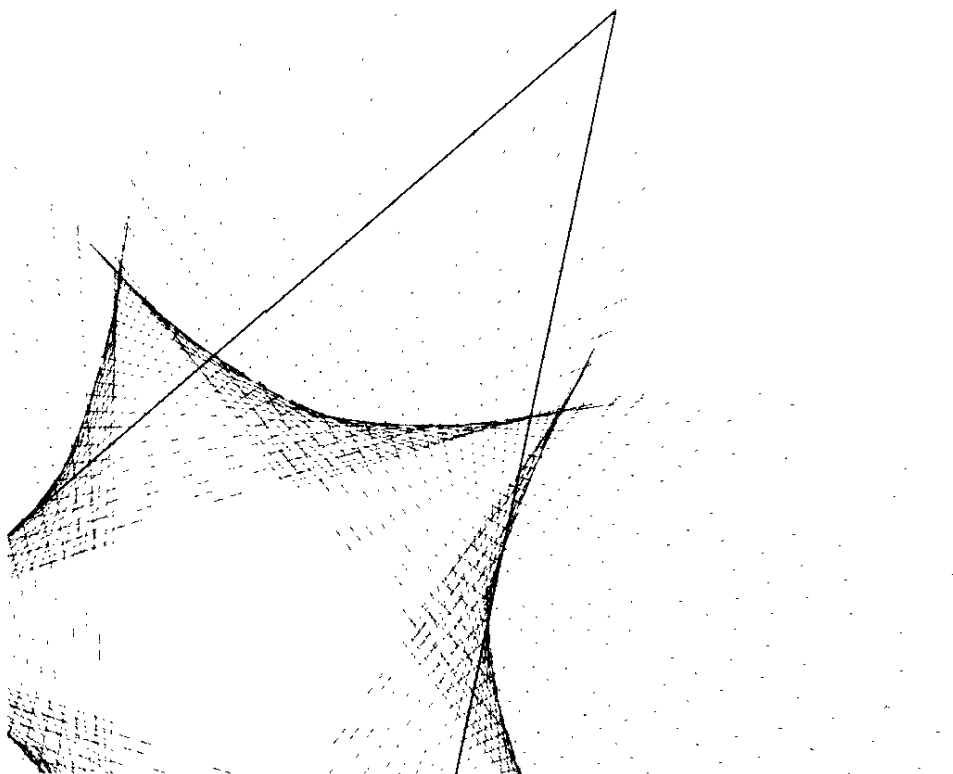
Joint Liquidators' Annual Progress Report to Creditors & Members

**Keynsham Masonry Limited
- In Liquidation**

For the year ended 21 March 2020

PKF FRANCISCLARK

Chartered accountants & business advisers



KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

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KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

1 Introduction and Statutory Information

- 1.1 Lucinda Clare Coleman and I, of Francis Clark LLP, Centenary House, Peninsula Park, Rydon Lane, Exeter, EX2 7XE, were appointed Joint Liquidators of Keynsham Masonry Limited ("the Company") on 22 March 2018. This progress report covers the period from 22 March 2019 to 21 March 2020 ("the Period") and should be read in conjunction with any previous progress 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 <http://francisclarkinsolvency.co.uk/creditor-login/>. If you are unable to download this, please contact us and a hard copy will be provided to you.
- 1.3 The principal trading address of the Company was Avon Mill Lane, Keynsham, Bristol, BS31 2UG.
- 1.4 The registered office of the Company has been changed to Centenary House, Peninsula Park, Rydon Lane, Exeter, EX2 7XE and its registered number is 10831267.

2 Progress of the Liquidation

- 2.1 This section of the report provides creditors with an update on the progress made in the liquidation during the Period and an explanation of the work done by the Liquidator and his staff.
- 2.2 At Appendix A is my Receipts and Payments Account for the Period including cumulative Receipts and Payments Account for the period from the date of my appointment as Liquidator to the end of the Period.

Administration (including statutory compliance & reporting)

- 2.3 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.
- 2.4 Where the costs of statutory compliance work or reporting to creditors exceeds the initial estimate, it will usually be because 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.
- 2.5 As noted in my initial fees estimate/information, this work will not necessarily bring any financial benefit to creditors, but is required on every case by statute.

Realisation of Assets

- 2.6 The assets outstanding at the time of the last report to creditors have been dealt with as follows:

Book debts

- 2.7 Creditors will recall that there were £180,923.26 of book debts outstanding and that Clarke Willmott was instructed to collect them. Creditors will also recall that £119,439.34 was due from one customer which has submitted a substantial counter claim for costs incurred as a result of the liquidation. There were also issues with a number of the other debtors.
- 2.8 During the year an additional £6,915.28 was received in respect of book debts bringing total realisations to £36,775.10. Clarke Willmott has advised that there will be no further realisations in respect of the book debts and their files are now closed.



KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

- 2.9 Given the large number of bad debts incurred, the Liquidators may be entitled to claim VAT bad debt relief. I have drafted a claim and this is being reviewed by VAT specialists to determine whether the Company is entitled to the relief prior to its submission to HMRC.
- 2.10 If the claim is successful then the refund would be in the region of £ 29,000.
- 2.11 I have also received gross bank interest of £229.19. The funds are now in a non-interest bearing bank account therefore I do not anticipate any further realisations.

Creditors (claims and distributions)

- 2.12 Further information on the anticipated outcome for creditors in this case can be found at section 3 of this report. The Liquidators are not only required to deal with correspondence and claims from unsecured creditors (which may include retention of title claims), 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.
- 2.13 Claims from preferential creditors typically involve employee claims and payments made on behalf of the Company by the Redundancy Payments Service following dismissal.
- 2.14 The above work will not necessarily bring any financial benefit to creditors generally but the Liquidators are required by statute to undertake it. Similarly, if a distribution is to be paid to any class of creditor, work will be required to agree those claims and process the dividend payments to each relevant class of creditor.

Investigations

- 2.15 You may recall from my first progress report to creditors that some of the work the Liquidators are 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.
- 2.16 My report on the conduct of the Directors of the Company to the Department for Business Innovation & Skills under the CDDA 1986 was submitted during the first year of the liquidation and is confidential.
- 2.17 Creditors will recall that my investigations revealed some potentially challengeable transactions which I am taking legal advice on. This matter is ongoing and further information will be provided to creditors in future reports.
- 2.18 Since my last progress report no further matters have come to light that may be pursued by me for the benefit of creditors.

Matters still to be dealt with

- 2.19 The following matters remain outstanding in the liquidation:
- The VAT Bad Debt Relief claim of £29,023.09
 - Considering any potential recoveries in relation to the challengeable transactions at 2.17 above

Connected Party Transactions

- 2.20 In accordance with Statement of Insolvency Practice 13, I would advise you that no assets were sold to a director or associate of the Company by the Liquidators.

KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

3 Creditors

Secured Creditors

- 3.1 Lloyds Bank plc holds a fixed and floating charge over the Company's assets. However, the bank loan was to the Johnston Quarry Group of which KML was part, and not direct to KML. The bank confirmed that it would not be looking to call against its security in KML as the wider group is not in default. No amounts have been paid to the secured creditor.

Preferential Creditors

- 3.2 Preferential creditors consist of employees arrears of wages up to £800, all outstanding holiday pay and outstanding pension contributions for the four months prior to the liquidation. The statement of affairs estimated that preferential creditors were £33,018.69.
- 3.3 During the year I gave notice of my intention to pay a dividend to preferential creditors and following agreement of claims I calculated preferential creditors to be £30,425.69.
- 3.4 Preferential creditors were paid in full on 20 August 2019. I anticipate having to pay a further catch up dividend to preferential creditors in respect of unpaid pension contributions.

Unsecured Creditors

- 3.5 I have received claims totalling £581,272.79 from 26 creditors. I have yet to receive claims from 25 creditors whose debts total £68,792.45 as per the Company's statement of affairs.
- 3.6 The Company granted a floating charge to Lloyds Bank plc on 18 October 2017. Accordingly, I am required to create a fund out of the Company's net floating charge property for unsecured creditors (known as the **Prescribed Part**). However, for the reason given in 3.1 above there is in this case no requirement to create a fund out of the Company's net floating charge property for unsecured creditors.
- 3.7 In my fee estimate to creditors I anticipated paying a dividend to unsecured creditors in the region of 2p in the £. This is dependent on any future realisations in respect of the VAT Bad Debt Relief and potentially challengeable transactions identified above.

4 Joint Liquidators' Remuneration

- 4.1 Creditors approved that the basis of the Liquidators' remuneration be fixed by reference to the time properly spent by him and his staff in managing the Liquidation. My fees estimate/information was originally provided to creditors when the basis of my remuneration was approved and was based on information available to me at that time.
- 4.2 A copy of my approved fees estimate is reproduced below:



KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

Work type	Total Hours	Time Cost £	Average hourly rate £
Administration	63.09	10,876.53	172.40
Realisations of Assets	63.46	12,814.01	201.92
Creditors	32.06	5,598.08	174.61
Investigations	42.67	8,451.84	198.07
Total hours	201.28	37,740.46	187.50

- 4.3 My time costs for the Period are £10,286.04. This represents 51.33 hours at an average rate of £200.39 per hour. Attached as Appendix B1 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. During the period I have drawn £5,713.95 plus disbursements of £72.45 has been drawn on account.
- 4.4 Also attached as Appendix B2 is a cumulative Time Analysis for the period from 22 March 2018 to 21 March 2020 which provides details of my time costs since my appointment. The cumulative time costs incurred to date are £36,203.90. This represents 186.53 hours at an average rate of £194.09 per hour.
- 4.5 I may need to seek creditors approval for an increase in fees in due course.
- 4.6 A copy of 'A Creditors' Guide to Liquidators' Fees' is available on request or can be downloaded from <http://francisclarkinsolvency.co.uk/creditor-login>.
- 4.7 Attached as Appendix C is additional information in relation to the Liquidators' fees, expenses and disbursements, including where relevant, information on the use of subcontractors and professional advisers.

5 Creditors' Rights

- 5.1 Within 21 days of the receipt of this report, a secured creditor, or an unsecured creditor (with the concurrence of at least 5% in value of the unsecured creditors) may request in writing that the Liquidators provide further information about their remuneration or expenses which have been itemised in this progress report.
- 5.2 Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors) may within 8 weeks of receipt of this progress report make an application to court on the grounds that, in all the circumstances, the basis fixed for the Liquidators' remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Liquidators, as set out in this progress report, are excessive.

KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

Next Report

- 5.3 I am required to provide a further report on the progress of the liquidation within two months of the next anniversary of the liquidation, unless I have concluded matters prior to this, in which case I will write to all creditors with my final account.



.....
S J Hobson
Liquidator

5 May 2020

.....
Date

Appendix A

Receipts and Payments Account from 22 March 2019 to 21 March 2020 including a cumulative Receipts and Payments Account for Period from 22 March 2018 to 21 March 2020

Statement of Affairs £	From 22/03/2019 To 21/03/2020 £	From 22/03/2018 To 21/03/2020 £
ASSET REALISATIONS		
Uncertain Leasehold	NIL	NIL
Uncertain Plant & Machinery	NIL	NIL
Uncertain Office Equipment, Fix & Fittings	NIL	NIL
30,000.00 Stock	NIL	36,442.30
154,678.00 Book Debts	6,915.28	36,775.10
5,002.00 Cash at Bank	NIL	4,327.30
33,414.97 Cash held on client a/c	NIL	31,221.19
Bank Interest Gross	229.19	578.90
Other Assets	NIL	39.71
	<u>7,144.47</u>	<u>109,364.50</u>
COST OF REALISATIONS		
Insurance of Assets	NIL	280.00
Debt Collection Expenses	190.00	290.00
Agents/Valuers Fees	NIL	4,243.88
Legal Fees	3,938.00	5,438.00
Employee Services	1,773.00	1,773.00
	<u>(5,901.00)</u>	<u>(12,024.88)</u>
COST OF LIQUIDATION		
Joint Liquidators' fees	5,713.95	29,881.91
IT Server Costs	NIL	337.50
Specific Bond	NIL	210.00
Collection of Books and Records	NIL	187.70
Storage Costs	68.45	100.55
Re-Direction of Mail	NIL	204.00
Statutory Advertising	NIL	137.40
Land Registry Fees	6.00	27.00
	<u>(5,788.40)</u>	<u>(31,068.06)</u>
PREFERENTIAL CREDITORS		
(29,531.71) Employee Arrears/Hol Pay	NIL	NIL
(3,486.98) Pension Schemes	NIL	NIL
Distribution 20/08/2019 100p in the £	30,425.69	30,425.69
	<u>(30,425.69)</u>	<u>(30,425.69)</u>
UNSECURED CREDITORS		
(108,839.03) Trade & Expense Creditors	NIL	NIL
(355,762.25) Employees	NIL	NIL
(25,000.00) Landlord	NIL	NIL
(150,414.86) Inter-Company Loan	NIL	NIL
(118.99) Banks/Institutions	NIL	NIL
(23,098.24) HMRC PAYE	NIL	NIL
(48,190.50) HMRC VAT	NIL	NIL
	<u>NIL</u>	<u>NIL</u>
DISTRIBUTIONS		
(1.00) Ordinary Shareholders	NIL	NIL
	<u>NIL</u>	<u>NIL</u>
(519,348.59)	<u>(34,968.62)</u>	<u>35,867.87</u>
REPRESENTED BY		
Vat Receivable		7,900.61
Bank Account - Non Interest Bearing		27,866.57
Vat Payable		80.69
		<u>35,867.87</u>

KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

Appendix B1

Time Analysis from 22 March 2019 to 21 March 2020

Hours							
Work type	Partner	Director	Manager	Administrator & Support Staff	Total hours	Time Cost £	Average hourly rate £
Administration	2.13	-	13.18	4.55	19.86	4,018.44	202.34
Realisations of Assets	1.38	-	16.05	-	17.43	3,377.55	193.78
Creditors	0.62	-	8.16	2.65	11.43	2,217.35	193.99
Investigations	0.79	-	1.82	-	2.61	672.70	257.74
Total hours	4.92	-	39.21	7.20	51.33	10,286.04	200.39
Outstanding time costs brought forward						1,827.50	
Total Time Costs						12,113.54	
Less: Fee taken						(5,713.95)	
Outstanding Time Costs						6,399.59	
Charge out rates per hour for grade							
Current Range £	350	265	215	155-75			
Standard Activity							
Administration and planning							
Realisation of assets							
Creditors							
Investigations							



KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

Appendix B2

Cumulative Time Analysis for the Period since the Joint Liquidators' Appointment

Hours							
Work type	Partner	Director	Manager	Administrator & Support Staff	Total Hours	Time Cost £	Average hourly rate £
Administration	9.29	-	46.69	12.85	68.83	12,885.12	187.20
Realisations of Assets	11.64	0.20	47.35	-	59.19	11,990.46	202.58
Creditors	0.77	0.10	18.12	3.85	22.84	4,069.13	178.16
Investigations	8.20	0.20	25.77	1.50	35.67	7,259.19	203.51
Total hours	<u>29.90</u>	<u>0.50</u>	<u>137.93</u>	<u>18.20</u>	<u>186.53</u>	<u>36,203.90</u>	<u>194.09</u>
Total Time Costs						36,203.90	
Less: Fee taken						(29,804.31)	
Outstanding Time Costs						<u>6,399.59</u>	
Charge out rates per hour for grade							
Current Range £	350	265	215	155-75			
Standard Activity	Examples of work						
Administration and planning	Case planning Administrative set up Appointment notification Maintenance of records Statutory reporting						
Realisation of assets	Identifying, securing, insuring assets Retention of title Debt collection Property, business and asset sales						
Creditors	Communications with creditors Creditors' claims (including employees and other preferential creditors)						
Investigations	SIP 2 review CDDA reports Investigating antecedent transactions						

KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

Appendix C

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

6 Staff Allocation and the Use of Sub-Contractors

- 6.1 The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.
- 6.2 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.
- 6.3 We are not proposing to utilise the services of any sub-contractors in this case.

7 Professional Advisors

- 7.1 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
Thrings LLP (legal advice)	Hourly rate and disbursements
Willis Towers Watson (insurance)	Risk based premium
Lambert Smith Hampton (valuation and disposal advice)	Hourly rate and disbursements
Clarke Willmott LLP (debt collection)	Fixed fee and disbursements
Clumber Consultancy (employee services)	Fixed fee

- 7.2 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.

8 Joint Liquidators' Expenses & Disbursements

- 8.1 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 were approved, a copy of which is set out below together with an analysis of the expenses paid to the date of this report and those incurred but not paid at the date of this report:

	Estimated cost £	Paid in prior period £	Paid in the period covered by this report £	Incurred but not paid to date £	Total anticipated cost £
Agents' costs re sale of chattel assets	3,243.88	3,243.88	NIL	NIL	3,243.88
Agents' costs for review of leases	1,000.00	1,000.00	NIL	NIL	1,000.00
Solicitors' costs	1,500.00	1,500.00	3,938.00	NIL	4,500.00
Debt collection costs	5,000.00	100.00	190.00	NIL	5,000.00
Statutory advertising	208.55	137.40	NIL	NIL	208.55
Specific penalty bond	210.00	210.00	NIL	NIL	210.00
External storage of books & records	1,260.00	201.80	66.45	365.71	1,260.00
Insurance	140.00	280.00	NIL	NIL	280.00
Re-direction of the Company's mail	175.00	204.00	NIL	NIL	204.00
Land Registry searches	21.00	21.00	6.00	NIL	2.00

KEYNSHAM MASONRY LIMITED - IN LIQUIDATION

IT server recovery cost	337.50	337.50	NIL	NIL	337.50
Professional Employee Services	NIL	NIL	1,773.00	NIL	1,773.00

- 8.2 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. These disbursements are included in the tables of expenses above.
- 8.3 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 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. Any Category 2 disbursements incurred are specifically highlighted in the tables of expenses above.

9 Charge-Out Rates

- 9.1 Francis Clark LLP's current charge-out rates effective from 1 April 2019 are detailed below. Please note this firm records its time in minimum units of 36 seconds.

Charge out Rates

Partner	£350
Director	£265
Manager	£215
Administrator	£155
Support	£75