In accordance with Rule 18.8 of the Insolvency (England & Wales) Rules 2016.

WU07

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

Companies House

FRIDAY

A84OFZFM
A19 03/05/2019 #213
COMPANIES HOUSE

1 Company details

Company number	0 0 5 8 5 2 9 7
Company name in full	Arthur Brook (Dewsbury) Limited

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

2 Liquidator's name

Full forename(s)	Andrew
Surname	McTear

3 Liquidator's address

Building name/number	Townshend House
Street	Crown Road
Post town	Norwich
County/Region	
Postcode	N R 1 3 D T
Country	

4 Liquidator's name ❶

Full forename(s)	Anthony
Surname	Davidson

❶ **Other liquidator**
Use this section to tell us about another liquidator.

5 Liquidator's address ❷

Building name/number	Townshend House
Street	Crown Road
Post town	Norwich
County/Region	
Postcode	N R 1 3 D T
Country	

❷ **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	d1 d5	m0 m3	y2 y0 y1 y8
To date	d1 d4	m0 m3	y2 y0 y1 y9

7 Progress report

☑ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X X

Signature date: d0 d2 m0 m5 y2 y0 y1 y9

WU07
Notice of progress report in a winding-up by the court

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	Freya Cooper
Company name	McTear Williams & Wood Limited
Address	Townshend House
	Crown Road
Post town	Norwich
County/Region	
Postcode	N R 1 3 D T
Country	
DX	
Telephone	01603 877540

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

Contact Freya Cooper
Direct dial 01603 877546
Email freyacooper@mw-w.com

Your ref
My ref arth1704/514

26 Bedford Square
London
WC1B 3HP
Office 0203 405 5450
Fax 0207 580 5487

MCTEAR WILLIAMS WOOD

business rescue and insolvency

To all known creditors/members

2 May 2019

Dear Sirs

Arthur Brook (Dewsbury) Limited (in compulsory liquidation) ("the Company")
In the County Court at Manchester No 2035 of 2016

I refer to my appointment as joint liquidator of the Company on 15 March 2016. This is my third progress report to creditors.

1 Receipts and payments

I enclose as Appendix 1 a copy of my receipts and payments for the period 15 March 2016 to 14 March 2019 which has been reconciled to the account held by the Secretary of State. These are shown net of VAT.

2 Overview

The Official Receiver's report to creditors, which was drawn up without making an allowance for the cost of the liquidation showed that there would be no funds available for creditors.

As detailed in Section 4 below I am currently unable to estimate dividend prospects as this is dependent upon the level of asset realisations that might follow on from our ongoing investigations, if any, and the costs and expenses of the liquidation.

3 Assets

3.1 Investigations

I am currently investigating various transactions which the Company entered into prior to my appointment. Creditors will appreciate that such enquiries have to be dealt with with a degree of sensitivity and it is inappropriate to disclose further information at this time as to do so would prejudice future realisations.

3.2 Refund of bank charges

On 4 July 2018 I received a refund from the Company's pre appointment bankers of £448 in respect of overcharged payments between the period August 2005 to December 2015.

4 Creditors' claims

There are no funds available for creditors and therefore no formal adjudication of claims has taken place.

There are provisions of the insolvency legislation that require a liquidator to set aside a percentage of a company's assets for the benefit of the unsecured creditors in cases where the company gave a "floating charge" over its assets to a lender on or after 15 September 2003. This is known as the "prescribed part of the net property" ("prescribed part") calculated as 50% of the first £10,000 of the net property and 20% of the remaining net property up to a maximum of £600,000. As the Company granted a floating charge to Barclays Bank Plc on 14 September 2011 the prescribed part provisions will apply.

5 Statutory matters

In accordance with Rule 18.3 of the Insolvency (England and Wales) Rules 2016 I confirm the following:

- Court name and reference: County Court at Manchester No 2035 of 2016
- Company name: Arthur Brook (Dewsbury) Limited
- Registered office: Townshend House, Crown Road, Norwich, NR1 3DT
- Registered number: 00585297
- Liquidators: Andrew McTear and Anthony Davidson
- Date of appointment: 15 March 2016

6 Remuneration disbursements and expenses

6.1 Remuneration and disbursements

My remuneration as joint liquidator was authorised by creditors on 30 April 2018 by a resolution by correspondence on a time cost basis as set out in my fee estimate of £308,561. That estimate acts as a cap and I cannot draw remuneration in excess of that without first seeking approval from creditors. In addition creditors resolved that category 2 disbursements in respect of photocopying, mileage, storage and advertising be charged at the approved rates.

My total time costs to the anniversary and remuneration charged are:

Figure 1: Summary of time costs and remuneration charged

Period 15 March 2018 to 14 March 2019	Hours	Time and disbursement costs recorded £	Accrued	Amount charged £
Remuneration	263	103,027	n/a	75,884
Average rate per hour	£392			

Source: Liquidator's records

The remuneration charged relates to time costs recorded in the period covered by the report. This brings the total remuneration charged since the commencement of the case to £308,561. I have not been able to draw any fees on account of the remuneration charged and the balance will be paid as future realisations allow. The remaining time costs recorded of £27,143 will be carried forward.

Attached at Appendix 2 is a summary of my firm's time costs for the period covered by this report. Attached as Appendix 3 is a summary of my firm's total time costs from the commencement of the liquidation to 14 March 2019 and attached as Appendix 4 is a comparison of the actual time spent with my fee estimate.

The relevant creditors' guide to liquidators' fees in a liquidation which came into force in April 2017 and this firm's practice fee and disbursement recovery policy can be found on our website www.mw-w.com by clicking on creditor portal and then fees and costs or a copy can be requested from this office. Disbursements are recovered at cost. Our current charge out rates are director £525, associate £445, senior manager/manager £375-£445, assistant manager/senior professional £315-£335, administrator/assistant £155-£180, assistant administrator £125 and trainee £85. Our charge out rates are reviewed annually and since 1 January 2003 have increased as detailed in our policy document.

6.2 *Liquidation expenses*

Details of the liquidation expenses incurred in the period of this report are attached as Appendix 5.

6.3 *Further information*

Within 21 days from receipt of this report creditors may request further information about the remuneration and expenses set out in the report. The request must be made in writing and made either by a secured creditor or an unsecured creditor or creditors that total at least 5% in value of unsecured creditors or the permission of the Court. Other than in specific circumstances, which if applicable we would explain, we will provide this within 14 days.

In addition within eight weeks of receipt of the report creditors 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. The application may be made by a secured creditor, or by unsecured creditor(s) that total at least 10% in value of the creditors or with the permission of the Court.

I am required to inform you that I am bound by the Insolvency Code of Ethics and further information on this, complaints procedures, our data protection/privacy statement, provision of services information and other statutory regulatory information can also be found on our website by clicking on creditor portal and then useful information for creditors.

7 Closure

The following matters are outstanding:

- Conclude my investigation into the Company's affairs and pursue any relevant claims.
- Distribute any funds realised to creditors.

If you require any further information please do not hesitate to contact Freya Cooper at the above address.

Yours faithfully

Andrew McTear
Joint Liquidator

Enclosures

Appendix 1

Arthur Brook (Dewsbury) Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 15/03/2018 To 14/03/2019 £	From 15/03/2016 To 14/03/2019 £
	ASSET REALISATIONS		
NIL	Bank Interest Gross	NIL	0.49
NIL	Refund of bank charges	447.67	447.67
		447.67	448.16
	COST OF REALISATIONS		
	BIS Fees	88.00	264.00
	Corporation Tax	NIL	0.10
	OR debit balance	NIL	1,270.00
		(88.00)	(1,534.10)
		359.67	**(1,085.94)**
	REPRESENTED BY		
	ISA		(1,085.94)
			(1,085.94)

Time Entry - Detailed SIP9 Time & Cost Summary

ARTH1704 - Arthur Brook (Dewsbury) Limited
From: 15/03/2018 To: 14/03/2019
Project Code: POST

Classification of Work Function	Directors	Associates & Managers	Assistant Mgrs & Snr professionals	Case Administrators	Assistants & Trainees	Total Hours	Time Cost (£)	Average Hourly Rate (£)
103 : Post appointment bank account	0.00	0.00	0.80	0.00	0.80	1.60	292.00	182.50
113 . Appointment formalities	0.00	0.00	0.00	0.00	3.20	3.20	256.00	80.00
114 . Checklists & IPS diary	0 00	0.50	1.10	0.00	0.00	1.60	555.50	347.19
115 : Case strategy & reviews	0.90	14.10	1.30	0.00	0.70	17.00	6,871.00	404.18
117 : Case progression meetings	3.10	8 40	1.70	0.20	1.00	14.40	5,676.50	394.20
118 : Fees & billing	0.20	0.10	1.10	0 00	0.10	1.50	483.00	322.00
120 . Bonding and pre appt insurance	0.00	0.00	0.10	0.00	0.40	0.50	64.00	128.00
Admin & Planning	**4.20**	**23.10**	**6.10**	**0.20**	**6.20**	**39.80**	**14,198.00**	**356.73**
506 Unsecured - general correspondence	0.00	0.50	4.60	0.00	0.00	5.10	1,631.00	319.80
510 Unsecured - adjudicate, declare & pay	1.40	0 00	0.00	0.00	0.00	1.40	686.00	490.00
514 : Reporting to creditors	4.10	1.20	11.50	0.00	0.50	17.30	6,106.00	352.95
515 : VAT / Tax	0.00	0.00	0.10	0.00	0.00	0.10	31.00	310.00
Creditors	**5.50**	**1.70**	**16.20**	**0.00**	**0.50**	**23.90**	**8,454.00**	**353.72**
204 : Books and records	0.00	0.00	3.30	0.00	5.00	8.30	1,553.00	187.11
205 : Investigating potential claims	1.00	36.90	4.40	0.00	0.00	42.30	16,928 50	400.20
Investigations	**1.00**	**36.90**	**7.70**	**0.00**	**5.00**	**50.60**	**18,481.50**	**365.25**
307 : Chattel	0.00	0.10	0.80	0.00	0 00	0.90	269.00	298.89
308 : Property	0.10	0.00	1.90	0.00	0.00	2.00	638.00	319.00
310 : Civil recovery action & litigation	29.40	106.50	7 30	0.10	0.00	143.30	60,354.50	421.18
311 : Pre appointment bank account	0.10	0.10	0.60	0.00	0.00	0.80	261.00	326.25
320 VAT / Tax	0.00	0.10	1 10	0.00	0.20	1.40	370.50	264.64
Realisation of Assets	**29.60**	**106.80**	**11.70**	**0.10**	**0.20**	**148.40**	**61,893.00**	**417.07**
Total Hours	**40.30**	**168.50**	**41.70**	**0.30**	**11.90**	**262.70**	**103,026.50**	**392.18**
Total Fees Claimed							**0.00**	

Appendix 3

Time Entry - Detailed SIP9 Time & Cost Summary

ARTH1704 - Arthur Brook (Dewsbury) Limited
From: 15/03/2016 To: 14/03/2019
Project Code: POST

Classification of Work Function	Directors	Associates & Managers	Assistant Mgrs & Snr professionals	Case Administrators	Assistants & Trainees	Total Hours	Time Cost (£)	Average Hourly Rate (£)
100 : Statutory filing and reporting	1.60	0.80	1.20	6 20	3.80	13.60	2,433.50	178.93
101 : Case Set-up	2.80	0.10	10.70	5.50	0.10	19.20	4,613.00	240.26
103 : Post appointment bank account	0 00	0.10	1.60	1.80	5.00	8.50	1,022.00	120.24
105 : Secretarial	0.00	0.00	0.10	0 20	18.05	18.35	2,285.50	124.55
107 : Travelling	0 00	13 40	0.00	0.00	0.00	13.40	4,668.00	348.36
108 VAT and tax	0.00	0.00	0.90	3.40	0.40	4.70	734.50	156.28
112 . Company's books & records-collection, listing et	0.50	0.30	2.80	3.40	4.00	11.00	1,697.50	154.32
113 · Appointment formalities	0.00	0.80	0.00	1.60	3.20	5.60	712.00	127.14
114 . Checklists & IPS diary	0.00	3.00	3.00	1.60	0.00	7.60	2,216.50	291.64
115 : Case strategy & reviews	4.40	24 40	10.50	4.10	0.70	44.10	15,448.00	350.29
116 · Prioritising & agreeing next steps	0.40	0.00	0.00	0.20	0.00	0.60	180.00	300.00
117 Case progression meetings	15.20	31.25	9.80	2.30	1.90	60.45	21,538.50	356.30
118 : Fees & billing	1.00	0.50	1.50	1.40	0.10	4.50	1,310.00	291.11
120 : Bonding and pre appt insurance	0.00	0.00	7.40	1.40	0.40	9.20	1,991.50	216.47
Admin & Planning	**25.90**	**74.65**	**49.50**	**33.10**	**37.65**	**220.80**	**60,850.50**	**275.59**
501 : Creditors - RPS claims	0.00	0.10	0.00	0.00	0.00	0.10	33.00	330.00
506 : Unsecured - general correspondence	0.70	1.20	6.80	0.90	6 65	16.25	3,272.50	201.38
508 : Employees & RPS	0.00	0.00	0.00	0.80	0.10	0.90	100.50	111.67
510 : Unsecured - adjudicate, declare & pay	1.40	0.00	0.00	0.00	0.00	1.40	686.00	490.00
513 : Pension	0.00	0.10	0.00	1.80	0.00	1.90	249.00	131.05
514 · Reporting to creditors	4.10	1.20	14.10	0.10	1.10	20.60	6,965.00	338.11
515 VAT / Tax	0.00	0.00	0.10	0.20	0.00	0 30	61.00	203.33
Creditors	**6.20**	**2.60**	**21.00**	**3.80**	**7.85**	**41.45**	**11,367.00**	**274.23**
200 . Investigations	45.00	97.00	337.60	0.30	17.80	497.70	132,757.00	266.74
203 . Directors' correspondence/questionnaire	0.00	0.00	0.70	0 30	0.00	1.00	239.00	239.00
204 · Books and records	0.00	0.00	3.30	0.00	5.00	8.30	1,553.00	187.11
205 · Investigating potential claims	7.00	36.90	31.10	0.00	0.00	75.00	27,472.00	366.29
Investigations	**52.00**	**133.90**	**372.70**	**0.60**	**22.80**	**582.00**	**162,021.00**	**278.39**
302 . Assets - other debts	1.50	6.75	3.80	0.00	0.00	12.05	3,926.00	325.81
306 · Insurance	0.00	0.00	0.00	2.50	0.00	2.50	324.00	129.60
307 Chattel	0.00	1.50	9.10	3.60	2.80	17.00	3,551.00	208.88
308 : Property	0.10	1.50	4.00	3.70	0.50	9.80	2,159.00	220.31
310 : Civil recovery action & litigation	52.70	156.40	8.40	3.40	1.30	222.20	89,923.50	404.70
311 : Pre appointment bank account	0.10	0.30	3.70	3.30	0.00	7.40	1,595.00	215.54
312 : Director's loan account	0.00	0.50	0.00	0.00	0.00	0.50	195.00	390.00
320 : VAT / Tax	0.00	0.20	1.10	0.00	0.70	2.00	447.00	223.50
Realisation of Assets	**54.40**	**167.15**	**30.10**	**16.50**	**5.30**	**273.45**	**102,120.50**	**373.45**
Total Hours	**138.50**	**378.30**	**473.30**	**54.00**	**73.60**	**1,117.70**	**336,359.00**	**300.94**
Total Fees Claimed							**0.00**	

Time Entry - SIP9 Time & Cost Summary
Category 2 Disbursments

ARTH1704 - Arthur Brook (Dewsbury) Limited
Project Code: POST
From: 15/03/2016 To: 14/03/2019

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

Transaction Date	Type and Purpose	Amount
11/05/2017	Photocopying	0.20
	Total	**0.20**

Arthur Brook (Dewsbury) Limited (in compulsory liquidation)

Comparison of actual time spent for the period 15 March 2016 to 14 March 2019 with the fee estimate

Insolvency practitioner fee estimate	Note	Estimated hours	Estimated average rate £	Estimated cost £	Actual hours	Actual average rate £	Actual cost £
Admin and planning	1	256	271	69,434	221	276	60,850
Investigations	2	532	270	143,540	582	278	162,021
Realisations of assets	3	245	369	90,369	273	374	102,121
Creditors	4	29	180	5,218	41	274	11,367
		1,062	290	308,561	1,117	301	336,359

Notes

The work undertaken on this case includes routine administrative functions, statutory and compliance work required by statute, professional regulatory guidance or is otherwise necessary for the orderly conduct of the proceedings. Whilst this may not produce any direct benefit for creditors it still has to be carried out.

The appendix above details work under the following classifications:

1 Admin & planning

This encompasses work required by statute and necessary for case progression and includes collating initial information, reviewing the information provided by the Official Receiver, dealing with appointment and closing formalities, preparing statutory receipts and payments accounts, posting information on our website, advertising, bonding, preparation of our fee and expenses estimate, formulating, monitoring and reviewing the case strategy, general case management, case progression reviews, locating, listing and storing Company's books and records and ensuring compliance with all statutory obligations in particular:

Tax: Submitting initial notifications to HM Revenue & Customs. Reviewing the Company's pre appointment corporation tax and VAT position. Gathering initial information from the Company's records in relation to taxation, corresponding with the Company's former accountants and HM Revenue & Customs to understand and obtain copies of the previous tax returns and accounts. Reviewing and calculating if a loss relief claim can be made. Dealing with post appointment tax returns and compliance.

Cashiering: Dealing with the Company's pre appointment accounts. Reconciling post appointment bank accounts.

As at the period covered by this report I have not exceeded my fee estimate. However, my fee estimate was for the duration of the case and further work is still required including drafting and circulating further progress reports to creditors, dealing with general correspondence and queries, case management and case progression reviews, compliance with regulatory requirements and dealing with closure matters. All of this work is required by statute or best practice.

2 Investigations

The Official Receiver has a statutory obligation to investigate the conduct of the director and file their report with the Department for Business Energy & Industrial Strategy. Non-statutory work required includes reviewing the Company's accounting records to identify any potential assets and claims to be pursued for the benefit of creditors.

My time costs in this area are higher than estimated however as detailed in Section 3.1 my investigations into the Company's affairs are ongoing and I am unable to disclose further information in relation to this.

3 Realisation of assets

To discharge my duty to realise the assets of the Company this includes identifying, securing, insuring and realising assets, instructing and liaising with agents, reviewing, collecting outstanding debtors and pursuing any antecedent transactions claims identified in particular:

My time costs are higher than anticipated and the reasons for this are as detailed in the investigations section above. As my investigations into the Company's affairs are ongoing I will incur further costs in this area.

4 Creditors

This includes statutory reporting, corresponding with creditors and shareholders, agreeing creditors' claims, declaring and paying dividends, creating and updating the list of creditors, responding to enquiries from creditors and shareholders, reviewing completed creditor claim forms, formally admitting and maintaining claim records. In particular:

Unsecured creditors: In addition to the statutory reporting, entering into correspondence with creditors about their claims, prospects and paperwork required. Reviewing creditor claims and calling for further evidence as required. Considering the merits of each claim. Accepting or rejecting each claim and corresponding with rejected claims.

My time costs in this area are higher than originally estimated, mainly due to spending more time than anticipated reporting to creditors.

The further work required will include statutory reporting, general correspondence with creditors and potentially agreeing creditors' claims and paying dividends if asset realisations allow. Most of this work is required by statute and any dividends paid will be of financial benefit to creditors.

As at 14 March 2019 the total time costs I have incurred in this matter have exceeded the total estimated remuneration set out in my fee proposal. I have exceeded my fee estimate due to the volume and complexity of work carried out in relation to my ongoing investigations. Depending on asset realisations I do not intend to draw remuneration in excess of my fee estimate however I will report to creditors separately should this change and an increase in my fee estimate be required.

Appendix 5

Arthur Brook (Dewsbury) Limited (in compulsory liquidation)

Liquidation expenses

I have incurred expenses in the period covered by the report of £125 which brings total expenses since my appointment to £1,354.

There have been no major areas of expenditure incurred in the period of this report.

Detailed below is a statement of the expenses accrued in the liquidation during the period covered by this report.

As at 14 March 2019 I have exceeded the total expenses estimated in my fee proposal as a higher level of disbursements have been incurred than was anticipated. It is also likely that the further work required as detailed in Appendix 4 will incur further additional expenses.

Statement of expenses incurred and not paid for in the period 15 March 2018 to 14 March 2019

Nature of expense	Details	Amount of accrued expense £
Sundry expenses		
Storage costs	McTear Williams & Wood Limited	10
Company searches	McTear Williams & Wood Limited	115
		125