

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 6 3 7 3 0

Company name in full Ash Services Limited

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

2 Liquidator's name

Full forename(s) Steven

Surname Ross

3 Liquidator's address

Building name/number Suite 5, 2nd Floor

Street Bulman House

Post town Regent Centre

County/Region Newcastle Upon Tyne

Postcode N E 3 3 L S

Country

4 Liquidator's name ①

Full forename(s) Allan

Surname Kelly

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

5 Liquidator's address ②

Building name/number Suite 5, 2nd Floor

Street Bulman House

Post town Regent Centre

County/Region Newcastle Upon Tyne

Postcode N E 3 3 L S

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 9	^m 0	^m 4	^y 2	^y 0	^y 2	^y 2
To date	^d 1	^d 8	^m 0	^m 4	^y 2	^y 0	^y 2	^y 3

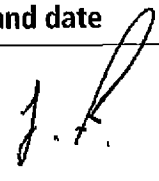
7 Progress report

☐ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X 

X

Signature date

^d 1	^d 2	^m 0	^m 6	^y 2	^y 0	^y 2	^y 3
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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	Steven Ross
Company name	FRP Advisory Trading Limited
Address	F17 Evolve Business Centre
	Cygnat Way
Post town	Houghton le Spring
County/Region	
Postcode	D H 4 5 Q Y
Country	
DX	
Telephone	0191 605 3737



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

FRP

Ash Services Limited (In Liquidation) ("The Company")

The Liquidators' Progress Report for the period 19 April 2022 – 18 April 2023 pursuant to section 104A of the Insolvency Act 1986

12 June 2023

Section Content

1.	Progress of the liquidation
2.	Estimated outcome for the creditors
3.	Liquidators' remuneration, disbursements and expenses
Appendix	Content
A.	Statutory information about the Company and the liquidation
B.	Liquidators' receipts and payments account for the both the period 19 April 2022 – 18 April 2023 and cumulatively
C.	A schedule of work
D.	Details of the Liquidators' time costs and disbursements for both the period 19 April 2022 – 18 April 2023 and cumulatively
E.	Statement of expenses incurred in the period 19 April 2022 – 18 April 2023

The following abbreviations may be used in this report:

FRP	FRP Advisory Trading Limited
The Company	Ash Services Limited (In Liquidation)
The Liquidators	Steven Philip Ross and Allan David Kelly of FRP Advisory Trading Limited
The Period	The reporting period 19 April 2022 – 18 April 2023
CVL	Creditors' Voluntary Liquidation
SIP	Statement of Insolvency Practice
QFCH	Qualifying floating charge holder.
HMRC	HM Revenue & Customs

1. Progress of the liquidation

Work undertaken during the period 19 April 2022 – 18 April 2023 and work yet to be completed.

We attach at Appendix C a schedule of work undertaken during the period 19 April 2022 – 18 April 2023 together with a summary of work still to be completed.

All known assets have been realised as detailed in previous reporting periods.

It is my intention to head towards the closure of the Liquidation as soon as the basis of the Liquidators remuneration has been agreed by creditors.

I subcontracted the work of printing and putting up letters to be sent via post, which could have been undertaken by my staff, to Postworks, a digital mailroom.

This was considered appropriate because it is more cost effective as the time for doing this is accounted for within the cost of postage rather than an additional cost to the case."

Receipts and payments account for the period 19 April 2022 – 18 April 2023

Attached at Appendix B is a receipts and payments account detailing both transactions for the Period 19 April 2022 – 18 April 2023 and cumulatively since our appointment as Liquidators.

Payments made from the estate are fair and reasonable and proportionate to the insolvency appointment and are directly attributable to this insolvency.

No payments have been made to associates of the Liquidator without the prior approval of creditors as required by SIP9.

Investigations

Our duties include conducting proportionate investigations into what assets the Company has, including any potential claims that could be brought by the Company or by us in our capacity as Liquidators against any party which could result in a benefit to the estate. We have reviewed the Company's books and records and accounting information, requested further information from the directors, and invited creditors to provide information on any concerns they have concerning the way in which the Company's business has been conducted.

Further details of the conduct of our investigations are set out in the schedule of work attached. We can confirm that no further investigations or actions are required.

2. Estimated outcome for the creditors

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The estimated outcome for creditors was included in correspondence previously circulated by us.

Outcome for secured creditors

There are no secured creditors in this matter.

Preferential Creditors

There are no preferential creditors in this matter.

Unsecured creditors

There will not be sufficient funds available to pay a distribution to unsecured creditors.

The Prescribed Part

In accordance with the Insolvency Act 1986, the prescribed part is an element of net realisations due to the floating charge holder which is made available for unsecured creditors subject to the floating charge post-dating 15 September 2003.

As there is no floating charge the prescribed part does not apply in this instance.

3. Liquidators' remuneration, disbursements and expenses

Liquidators' remuneration

On the 6 May 2021, I wrote to creditors seeking the approval for reasonable and necessary expenses for assisting the directors with the preparation of the statement of affairs and in seeking the creditors' nomination of liquidator through the deemed consent procedure.

I also requested the approval of post appointment remuneration limited to £9,573 plus vat to be drawn on a time costs basis.

No creditors responded to the Qualifying Decision Procedure ("QDP") and as a result the basis of the Joint Liquidators' remuneration has not been agreed.

I will be writing to creditors under separate cover regarding the pre appointment and my remuneration shortly in order to bring the Liquidation to a conclusion. I will also be seeking creditors approval to the drawing of disbursements, including category 2 disbursements.

The Joint Liquidators have incurred time costs of £4,199.00 in the current reporting period.

Since the date of appointment, the Joint Liquidators have incurred time costs totalling £11,127.00. No remuneration has been paid and £11,127.00 remains outstanding.

It is anticipated based on the level of assets identified to date in this matter that these costs will not be recovered in full, and fees drawn will be restricted to the level of funds available in the Liquidation.

Liquidators' disbursements and expenses

The Liquidators' disbursements are a recharge of actual costs incurred by them in dealing with this matter. Mileage payments made for expenses relating to the use of private vehicles for business travel, which is directly attributable to the insolvency estate, are paid by FRP Advisory Trading Limited at the HMRC approved mileage rate prevailing at the time the mileage was incurred. Details of disbursements incurred during the Period are set out in Appendix D.

Expenses of the liquidation

An estimate of the Liquidators' expenses was set out in the information previously circulated to creditors. We attach at Appendix E a statement of expenses that have been incurred during the Period.

It is currently expected that the expenses incurred or anticipated to be incurred are not likely to exceed the details provided prior to the determination of the basis of the Liquidators remuneration.

When instructing third parties to provide specialist advice and services, or having the specialist services provided by the firm, the Joint Liquidator is obligated to ensure that such advice or work is warranted, and that the advice or work contracted reflects the best value and service for the work being undertaken. The Joint Liquidator review this periodically throughout the duration of the assignment. The specialists chosen may regularly be used by the Joint Liquidator and usually have knowledge specific to the insolvency industry and, where relevant, to matters specific to this insolvency appointment.

We have engaged the following agents or professional advisors:

Professional Advisor	Nature of work	Basis of fees
None	Not applicable	Not applicable

Creditors have a right to request further information from the Liquidators and further have a right to challenge the Liquidators' remuneration and other expenses, which are first disclosed in this report, under the Insolvency (England and Wales) Rules.

For ease of reference these are the expenses incurred in the period as set out in Appendix E. Further details of these rights can be found in the Creditors' Guide to Fees which you can access using the following link <https://www.frpadvisory.com/legal-and-regulatory-notice/information-creditors-insolvency-proceedings/> and select the one for liquidation. Alternatively, a hard copy of the relevant guide will be sent to you on request.

Please note there is a time limit for requesting information being 21 days following the receipt of this progress report. There is a time limit of 8 weeks following the receipt of this report for a Court application that the remuneration or expenses are excessive.

Appendix A

Statutory information about the Company and the liquidation

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ASH SERVICES LIMITED (IN LIQUIDATION)

COMPANY INFORMATION:

Other trading names:	None
Date of incorporation:	13 September 1982
Company number:	01663730
Registered office:	Suite 5, 2nd Floor Bulman House Regent Centre, Gosforth Newcastle Upon Tyne NE3 3LS
Business address:	Unit 12 Saltmeadows Road East Gateshead Ind Est Gateshead Tyne and Wear NE8 3AH

LIQUIDATION DETAILS:

Liquidators:	Steven Philip Ross and Allan David Kelly
Address of Liquidators:	FRP Advisory Trading Limited Suite 5, 2nd Floor Bulman House Regent Centre, Gosforth Newcastle Upon Tyne NE3 3LS
Contact Details:	cp.newcastle@frpadvisory.com
Date of appointment of Liquidators:	19 April 2021
Appointed by:	Members and Creditors

Appendix B

Liquidators' receipts and payments account for the both the period 19 April 2022 – 18 April 2023 and cumulatively.

FRP

**Ash Services Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £		From 19/04/2022 To 18/04/2023 £	From 19/04/2021 To 18/04/2023 £
	ASSET REALISATIONS		
	Bank Interest Gross	2.96	2.96
NIL	Book Debts	NIL	NIL
946.00	Cash at Bank - Barclays Bank Plc	NIL	19.23
	Third Party Contribution towards costs	6,000.00	6,000.00
		6,002.96	6,022.19
	PREFERENTIAL CREDITORS		
(4,784.00)	HM Revenue & Customs - PAYE/NIC	NIL	NIL
		NIL	NIL
	UNSECURED CREDITORS		
(50,000.00)	Barclays Bank Plc - Bounceback loan	NIL	NIL
(886.00)	Directors loan account	NIL	NIL
(32,200.00)	Employees claims notice and redunda	NIL	NIL
(38,996.72)	Unsecured Creditors	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(126,020.72)		6,002.96	6,022.19
	REPRESENTED BY		
	Current Floating Int Bearing		6,022.19
			6,022.19

Steven Ross
Joint Liquidator

Appendix C

A Schedule of Work

FRP

ASH SERVICES LIMITED ("THE COMPANY") (IN LIQUIDATION)
SCHEDULE OF WORK

The table below sets out a detailed summary of the work undertaken by the office holders during the reporting period together with an outline of work still to complete. Where work undertaken results in the realisation of funds from the sale of assets there may be a financial benefit to creditors should there be sufficient funds available to make a distribution to one or more class of creditor. In this case work undertaken will include the scrutiny and agreement of creditor claims.

A proportion of the work undertaken by an Insolvency Practitioner is required by statute, including ensuring the appointment is valid, notifications of the appointment to third parties, regular reporting on the progress, notifying statutory bodies where required in relation to the conduct of the directors, complying with relevant legislation and regulatory matters. This may not have a direct financial benefit to creditors but is there to protect creditors and other stakeholders and ensuring they are kept informed of developments.

ASH SERVICES LIMITED ("THE COMPANY") (IN LIQUIDATION)

SCHEDULE OF WORK

Note	Category	
1	ADMINISTRATION AND PLANNING - Work undertaken during the reporting period	ADMINISTRATION AND PLANNING - Future work to be undertaken
	General Matters	
	<ul style="list-style-type: none"> Maintain working files, filing and case management systems. Dealing with administrative matters and any queries arising Dealing with all routine correspondence and emails relating to the case. <p>This work does not give direct financial benefit to the creditors but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.</p>	<ul style="list-style-type: none"> Ongoing liaison with third parties that may be required. Dealing with all routine correspondence and emails relating to the case. <p>This work does not give direct financial benefit to the creditors but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.</p>
	Regulatory Requirements	
	<ul style="list-style-type: none"> Completion of money laundering risk assessment procedures and know your client checks in accordance with the Money Laundering Regulations. Completion of take on procedures which include consideration of professional and ethical matters and other legislation such as the Bribery Act, Data Protection Act. In addition to the above take on procedures we have considered if there are any other case specific matters to be aware of prior to or on appointment, for example health and safety; environmental concerns; particular licences or registrations; tax position profile of the client or its stakeholders. <p>This work does not give direct financial benefit to the creditors but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.</p>	<ul style="list-style-type: none"> Ongoing review of money laundering risk assessment procedures and know your client checks in accordance with the Money Laundering Regulations. Ongoing consideration of professional and ethical matters and other legislation such as the Bribery Act, Data Protection Act. <p>This work does not give direct financial benefit to the creditors but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.</p>
	Ethical Requirements	
	Prior to the Joint Liquidator's appointment, a review of ethical issues was undertaken, and no ethical threats were identified. Further ethical reviews are conducted periodically, and no threats have been identified in respect of the management of the insolvency appointment over the period of this report.	<ul style="list-style-type: none"> Ongoing review of ethical issues.
	Case Management Requirements	
	<ul style="list-style-type: none"> Administering insolvent estate bank accounts throughout the duration of the case. Accounting for the payment of expenses and the receipt of funds Conducting reconciliations of the estate bank accounts and ensuring appropriate placement of funds Formulating, monitoring, and reviewing the strategy for progressing the case. Regular case management and review of progress including regular team meetings, ongoing monitoring of the case to include completion of checklists, diary management systems and file reviews, updates, and other communications. Overseeing and controlling the work done on the case, by case administrators. 	<ul style="list-style-type: none"> Regularly reviewing the conduct of the case and the case strategy and updating as required by the insolvency practitioners' regulatory professional body to ensure all statutory matters are addressed and to ensure the case is progressing. This aids efficient case management. Maintaining the office holder's estate bank account and cashbook. Undertaking regular bank reconciliations of the bank account containing estate funds. Overseeing and controlling the work done on the case by case administrators. <p>This work does not give direct financial benefit to the creditors but must be undertaken by the office holder to meet their requirements under the insolvency legislation and the</p>

ASH SERVICES LIMITED ("THE COMPANY") (IN LIQUIDATION)

SCHEDULE OF WORK

	This work does not give direct financial benefit to the creditors but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.	Statements of Insolvency Practice, which set out required practice that office holders must follow.
2	ASSET REALISATION - Work undertaken during the reporting period The costs and expenses of the Liquidation are to be paid by a third party contribution of £6,000 plus vat, this payment has been received in the current reporting period.	ASSET REALISATION - Future work to be undertaken • No further work required
3	CREDITORS - Work undertaken during the reporting period • Ensure that all know creditors are on the case management data base and dealing with creditor queries and recording creditors' claims.	CREDITORS - Future work to be undertaken • Ensure that all know creditors are on the case management data base and dealing with creditor correspondence, emails, and telephone conversations, regarding claims. Outcome for secured creditors There are no secured creditors in this matter. Preferential Creditors There are no preferential creditors in this matter. Unsecured creditors There will not be sufficient funds available to pay a distribution to unsecured creditors. The Prescribed Part In accordance with the Insolvency Act 1986, the prescribed part is an element of net realisations due to the floating charge holder which is made available for unsecured creditors subject to the floating charge post-dating 15 September 2003. As there is no floating charge the prescribed part does not apply in this instance.
4	INVESTIGATIONS - Work undertaken during the reporting period • All investigations were conducted and completed in the previous period.	INVESTIGATIONS - Future work to be undertaken • No further work required.
5	STATUTORY COMPLIANCE AND REPORTING - Work undertaken during the reporting period • Requesting the approval to the basis of the Insolvency Practitioners fees, no responses were received from creditors, • Reporting to members and creditors as required by legislation to update them on the progress of the matter during the reporting period and filing statutory reports as required. Dealing with any queries arising following circulation of statutory reports. • Dealing with post appointment VAT and other tax returns as required. • Drafting our 12 monthly progress report to creditors together with other such documentation.	STATUTORY COMPLIANCE AND REPORTING - Future work to be undertaken • Drafting progress reports and filing of progress reports with the Registrar of Companies and uploading to creditors portal • Drafting final report and filing the final report with the Registrar of Companies and Court and uploading to creditor's portal. • Dealing with post appointment VAT and or other tax returns as required. • Obtaining approval to the basis of the Insolvency Practitioners fees • To deal with the statutory requirements to bring the case to a close and for the office holders to obtain their release from office; this includes preparing final reports for stakeholders, and filing the relevant documentation with the Registrar of Companies
6	TRADING (where applicable) - Work undertaken during the reporting period • N/A	TRADING (where applicable) - Future work to be undertaken • N/A
7	LEGAL AND LITIGATION - Work undertaken during the reporting period • N/A	LEGAL AND LITIGATION - Future work to be undertaken • Seeking legal advice as and when needed throughout the assignment

Appendix D

Details of the Liquidators' time costs and disbursements for both the period 19 April 2022 – 18 April 2023 and cumulatively

FRP

FRP SIP 9 Report - Period cost report

FRP

Ash Services Limited - Post (In Liquidation)

Time charged for the period 19 April 2022 to 18 April 2023

	Managers / Directors	Other Professional	Junior Professional & Support	Total Hours	Total Cost £	Average Hrlly Rate £
Administration and Planning	1.85	6.50	0.25	8.60	1,397.00	162.44
A&P - Admin & Planning	0.25			0.25	62.50	250.00
A&P - Case Accounting - General		0.30		0.30	42.00	140.00
A&P - Case Accounting	0.25	0.20	0.25	0.70	115.50	165.00
A&P - Case Control and Rev	0.50			0.50	125.00	250.00
A&P - General Administration	0.85	6.00		6.85	1,052.00	153.58
Asset Realisation		0.80		0.80	112.00	140.00
ROA - Asset Realisation		0.50		0.50	70.00	140.00
ROA - Debt Collection		0.30		0.30	42.00	140.00
Creditors	0.15	1.70		1.85	275.50	148.92
CRE - Pensions - Creditors	0.15			0.15	37.50	250.00
CRE - Unsecured Creditors		1.70		1.70	238.00	140.00
Statutory Compliance	6.00	6.60		12.60	2,410.50	191.31
STA - Tax/VAT - Post appointment		1.00		1.00	137.50	137.50
STA - Statutory Reporting/ M	6.00	5.60		11.60	2,273.00	195.95
Total Hours	8.00	15.60	0.25	23.85	4,195.00	175.89

Disbursements for the period

19 April 2022 to 18 April 2023

Value £
Grand Total

Mileage is charged at the HMRC rate
prevailing at the time the cost was incurred

FRP Charge out rates

Grade	From 1st May 2016	1st May 2022
Appointment taker / Partner	320-345	340-370
Managers / Directors	230-320	250-310
Other Professional	135-210	140-230
Junior Professional & Support	75-105	80-110

FRP SIP 9 Report - Whole case cost and disbursements

FRP

Ash Services Limited - Post (In Liquidation)

Time charged for the period 19 April 2022 to 18 April 2023

	Total Hours	Total Cost £	Average Hrlly Rate £
Administration and Planning	8.60	1,397.00	162.44
A&P - Admin & Planning	0.25	62.50	250.00
A&P - Case Accounting - General	0.30	42.00	140.00
A&P - Case Accounting	0.70	115.50	165.00
A&P - Case Control and Review	0.50	125.00	250.00
A&P - General Administration	6.85	1,052.00	153.58
Statutory Compliance	12.60	2,410.50	191.31
STA - Tax/VAT - Post appointment	1.00	137.50	137.50
STA - Statutory Reporting/ Meetings	11.60	2,273.00	195.95
Asset Realisation	0.80	112.00	140.00
ROA - Asset Realisation	0.50	70.00	140.00
ROA - Debt Collection	0.30	42.00	140.00
Creditors	1.85	275.50	148.92
CRE - Pensions - Creditors	0.15	37.50	250.00
CRE - Unsecured Creditors	1.70	238.00	140.00
Grand Total	23.85	4,195.00	175.89

Time charged from the start of the case to 18 April 2023

	Total Hours	Total Cost £	Average Hrlly Rate £
Administration and Planning	28.45	4,527.50	159.14
A&P - Admin & Planning	1.75	407.50	232.86
A&P - Strategy and Planning	0.75	172.50	230.00
A&P - Case Accounting - General	1.70	231.00	135.88
A&P - Case Accounting	2.40	401.50	167.29
A&P - Case Control and Review	1.25	297.50	238.00
A&P - General Administration	20.60	3,017.50	146.48
Statutory Compliance	20.45	3,674.50	179.68
STA - Bonding/ Statutory Advertising	0.15	34.50	230.00
STA - Pensions- Other	5.30	763.00	143.96
STA - Tax/VAT - Post appointment	1.90	259.00	136.32
STA - Statutory Reporting/ Meetings	13.10	2,618.00	199.85
Asset Realisation	1.25	226.50	181.20
ROA - Asset Realisation	0.50	70.00	140.00
ROA - Chatel Assets	0.25	57.50	230.00
ROA - Debt Collection	0.50	99.00	198.00
Investigation	7.00	1,610.00	230.00
INV - CDDA Enquiries	7.00	1,610.00	230.00
Creditors	6.05	1,088.50	179.92
CRE - Employees	2.30	414.00	180.00
CRE - Pensions - Creditors	1.65	382.50	231.82
CRE - Unsecured Creditors	2.10	292.00	139.05
Grand Total	63.20	11,127.00	176.06

Disbursements for the period

19 April 2022 to 18 April 2023

	Value £
Grand Total	

Mileage is charged at the HMRC rate
prevailing at the time the cost was incurred

FRP Charge out rates

Grade	From	1st May 2016	1st May 2022
Appointment taker / Partner		320-345	340-370
Managers / Directors		230-320	250-310
Other Professional		135-210	140-230
Junior Professional & Support		75-105	80-110

Appendix E

Statement of expenses incurred in the period 19 April 2022 – 18 April 2023

FRP

Ash Services Limited - in Liquidation Statement of expenses for the period ended 18 April 2023		
	Period to 18 April 2023	Cumulative period to 18 April 2023
Expenses	£	£
Office Holders' remuneration (Time costs)	4,195	11,127
Specific bond	-	20
Statement of affairs fees	-	6,000
Statutory advertising	-	162
Total	4,195	17,309