

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 7 6 4 2 6 3 6

Company name in full E Haul Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Philippa

Surname Smith

### 3 Liquidator's address

Building name/number Unit 4 Madison Court

Street George Mann Road

Post town Leeds

County/Region West Yorkshire

Postcode L S 1 0 1 D X

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.

LIQ03

Notice of progress report in voluntary winding up

**6** Period of progress report

From date	d 2	d 8	m 0	m 9	y 2	y 0	y 2	y 2
To date	d 2	d 7	m 0	m 9	y 2	y 0	y 2	y 3

**7** Progress report

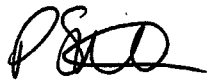
☒ The progress report is attached

**8** Sign and date

Liquidator's signature

Signature

X



X

Signature date

d 1

d 5

m 1

m 1

y 2

y 0

y 2

y 3

**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

Muzamal Ahmad

Company name

Smith &amp; Barnes Insolvency Practitioners Ltd

Address

Unit 4 Madison Court

George Mann Road

Post town

Leeds

County/Region

West Yorkshire

Postcode

L S 1 0 1 D X

Country

DX

Telephone

01135323278

**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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)

**E Haul Limited – In Liquidation**  
**Annual Progress Report**  
**For the period 28 September 2022 to 27 September 2023**

**E Haul Limited - In Creditors' Voluntary Liquidation ("the Company")**  
**Liquidator's Annual Report to Members and Creditors**  
**For the period 28 September 2022 to 27 September 2023**

## **Contents**

- 1 Statutory and general information
- 2 Liquidator's actions since appointment
- 3 Unrealised assets
- 4 Investigation into the affairs of the Company
- 5 Creditors and dividends
- 6 Pre-appointment remuneration
- 7 Liquidator's remuneration
- 8 Liquidator's expenses
- 9 Further information
- 10 Conclusion

## **Appendices**

- 1 Liquidator's Receipts and Payments account for 28 September 2022 to 27 September 2023 ("the Review Period")
- 2 Summary of liquidator's time costs for the Review Period
- 3 Smith & Barnes Insolvency Practitioners Ltd fees and expenses information
- 4 Statement of work undertaken by the Liquidator

## **1 Statutory and general information**

**Company number:** 07642636

**Liquidator:** Philippa Smith of Smith & Barnes Insolvency Practitioners Ltd, Unit 4, Madison Court, George Mann Road, LS10 1DX.

**Date of appointment:** 28 September 2020

Creditors wishing to contact the liquidator, should contact Muzamal Ahmad on telephone number 0113 532 3278 in the first instance.

## **2 Liquidator's actions since appointment**

- 2.1 This report should be read in conjunction with my previous report and the receipts and payments account at Appendix 1; please note that the figures are shown net of VAT.
- 2.2 My Receipts and Payments account confirms that realisations are not significantly different to the estimated statement of affairs amounts. Greater detail is provided below.

### Assets

#### Antecedent transactions

- 2.3 The liquidator has realised the sum of £17,500 in the review period, this relates to weekly repayments from the director in connection with the antecedent transactions. Comprehensive information is provided in section 4 of this report.

#### Bank interest Gross

- 2.4 The liquidator has realised bank interest of £29.44 in the review period, it is expected that further interest will continue to accrue and be received.

### Other matters

- 2.5 In addition to my responsibility to realise the Company's assets, I am required to comply with various legislative and best practice obligations and deadlines. These obligations include filing of documents with the Registrar of Companies, ensuring that all receipts and payments are promptly dealt with and proper accounting records are maintained. In addition, I am required to undertake periodic case reviews to monitor progress, advise creditors of the liquidation and record all claims received. Furthermore, I am obliged to deal with any other day to day matters that may arise during the liquidation.

## **3 Unrealised assets**

- 3.1 As per the agreement with the director, antecedent transactions repayments remain outstanding at £33,500. Further detail is provided in section 4 below.

## **4 Investigation into the affairs of the Company**

- 4.1 As reported previously, the liquidator along with assistance from Ward Hadaway LLP (WH) were able to secure a settlement totalling £51,000, by way of alternative dispute resolution (ADR).

The director has agreed to pay £500 a week until the full settlement amount is repaid, with regards to the antecedent transactions identified in the sum of £72,000. As confirmed in section 2 of this report, the sum of £17,500 has been realised to date and the director is up to date with the weekly payments.

- 4.2 All other statutory investigatory matters aside from the above have now concluded.
- 4.3 A further responsibility of the Liquidator's is to report to the Secretary of State on any matters that come to her attention that could lead her to conclude that any past or present director may be unfit to be involved with managing the affairs of a Company in the future. This report is confidential and it is a legal requirement that I do not disclose the content of this report. This report was filed with the secretary of state short after appointment.

## **5 Creditors and dividend prospects**

- 5.1 There are two charges showing as outstanding at Companies House, one granted to Liberty Leasing PLC on 20 September 2017 and the other to Ashley Commercial Finance Limited 11 April 2014.
- 5.2 Although the charges are showing as outstanding on registrar of companies, the director of the Company did confirm pre-appointment that both the charges have been satisfied in full.

### Preferential creditors

- 5.3 The Company did not have any employees. There are therefore no preferential claims.

### Floating charge creditor and the prescribed part

- 5.4 There are no floating charges over the assets of the Company, as such the prescribed part provisions do not apply.

### Unsecured creditors

- 5.5 The director's Statement of Affairs noted that the Company had unsecured creditors of £444,906.00. Since appointment 5 claims have been filed totalling £900,464.62, please note 3 of these creditors with claims totalling £104,889 were not listed on the statement of affairs.
- 5.6 Based on the current information, the liquidator anticipates issuing a distribution to unsecured creditors in due course.

## **6 Pre-appointment remuneration**

- 6.1 The costs and expenses incurred by Smith & Barnes Insolvency Practitioners Ltd in respect of the preparation of the statement of affairs and convening the creditors' decision procedure were approved by a resolution passed by the creditors. The amounts are as follows:

Fees	£4,000 plus VAT and including expenses
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- 6.2 Fees totalling £2,317.00 have been drawn in this regards. In addition, the sum of £1,600.00 plus VAT was paid to Abraham Accountants prior to the Liquidation appointment for their assistance in preparing the statement of affairs.

## **7 Liquidator's remuneration**

- 7.1 Changes to charge out rates during the period of this report are detailed in appendix 3.
- 7.2 My remuneration was approved by creditors at the creditors' decision procedure convened for the purpose of approving the appointment of a Liquidator, which was held on 28 September 2020.
- 7.3 The Liquidator's initial remuneration was to be paid on a time costs basis capped at £9,300.00 plus expenses and VAT. The liquidator has recently requested that her remuneration on a time costs basis be increased to £25,400 plus VAT, this was approved by creditors on 11 August 2023.
- 7.4 The liquidator's time costs to date total £17,664.00, which represents 78.70 hours at an average charge out rate of £224.45, this includes the Review Period total of £11,659.00, which represents 50.20 hours at an average charge out rate of £232.25.
- 7.5 I have, to date, been able to draw the sum of £10,527.69 against the time cost incurred.
- 7.6 At present, I believe that the most recent estimate of fees that has been provided to creditors will not be exceeded.
- 7.7 For the benefit of creditors, the Association of Business and Recovery Professionals publish 'A Creditors' Guide to Liquidators' Fees'. This document is available at the following website address, <https://www.r3.org.uk/technical-library/england-wales/technical-guidance/fees/>. A hard copy of this document can be obtained on request from our office.

## **8 Liquidator's expenses**

- 8.1 Details of the expenses that the liquidator has paid from both the estate account and the firms business account are shown below. These expenses are partly in line with the estimate already provided to creditors, further detail is provided below.

Type of expense	Estimated overall costs per the initial expenses estimate (£)	Paid in the liquidation cumulatively (£)	Incurred but not paid in the liquidation cumulatively (£)	Total anticipated expenses (£)
Statutory Advertising – EPE Reynell	237	237	-	328
Statutory Bonding – Marsh Ltd	70	70	80	210
Anti-Money Laundering check – Veriphy Ltd	4	4	-	4
Legal fees – Ward Hadaway LLP	-	3,416.67	-	3,416.67



#### Statutory Advertising

- 8.2 The initial estimate showed that the sum of £237 would be incurred in relation to statutory advertising, it is now anticipated that an additional £91 plus VAT will be incurred, this is due to the liquidator expecting to make a distribution to unsecured creditors in the liquidation.

#### Bonding

- 8.3 The initial expenses estimate showed that £70 would be incurred in relation to statutory bonding, to date we have incurred the sum of £80. As additional realisations are expected, the liquidator has anticipated that a total of £210 will be incurred in the course of the liquidation with regards to this expense.

#### Legal Fees

- 8.4 Legal fees were not listed on the initial expenses estimate, as the liquidator had anticipated that legal assistance would not be required. As the liquidator has progressed the investigations, it was confirmed the legal assistance was required.
- 8.5 Subsequently, the Liquidator instructed solicitors Ward Hadaway LLP ("WH"). WH fees have been agreed on a time costs basis, a total of £3,416.67 plus VAT has been paid to WH.
- 8.6 WH were instructed due to their experience in insolvency litigation, know how in the in the industry, the work they have produced for the liquidator previously and the fact that they are regulated by the solicitors' regulation authority.
- 8.7 My choice of professionals was based on my knowledge of their experience and ability to perform the type of work required. I have reviewed the fees charged and as they are in line with original estimates, I am satisfied that they are reasonable in the circumstances of this case.
- 8.8 No expenses have been incurred which have not yet been paid.

### **9 Further information**

- 9.1 Within 21 days of receipt of a progress report a creditor may request that the Liquidator provide further information about the fees and expenses set out in this report. A request must be in writing, and may be made either by a secured creditor, or by an unsecured creditor with the concurrence of at least 5% in value of unsecured creditors, or the permission of the court.
- 9.2 Any secured or unsecured creditor, if they consider that the Liquidator's fees are excessive, or that the basis of those fees is inappropriate or that the expenses incurred are excessive, may make an application to the court if at least 10% in value of the unsecured creditors agree. An application must be made within 8 weeks of receipt of this report.

### **10 Conclusion**

- 10.1 The Liquidator has noted the below matters are outstanding that are preventing the closure of

the Liquidation:

- To continue collecting repayments from the director until the total sum of £51,000 has been recouped as per the agreement.
- Reclaim VAT on account
- Issuing a dividend distribution to unsecured creditors

Should you have any queries regarding this matter please contact Muzamal Ahmad on 0113 532 3278.



Philippa Smith  
Liquidator

**E Haul Limited – In Liquidation**  
**Annual Progress Report**  
For the period 28 September 2022 to 27 September 2023

**Appendix 1 - Liquidator's Receipts and Payments account for the Review Period**

<b>E Haul Limited</b>			
<b>In Liquidation</b>			
<b>Liquidator's Summary of Receipts and Payments (Accruals Basis)</b>			
<b>Statement of Affairs</b>		<b>From 28 September 2022 To 27 September 2023 £</b>	<b>From 28 September 2020 To 27 September 2023 £</b>
<b>£</b>			
<b>ASSET REALISATIONS</b>			
	Contributions to Costs	0.00	2,880.00
16.24	Cash at Bank	0.00	0.00
	Antecedent transactions	17,500.00	17,500.00
	Bank Interest Gross	29.44	29.44
		17,529.44	20,409.44
<b>COST OF REALISATIONS</b>			
	Anti Money Laundering Check	0.00	4.00
	Bordereau Premium	0.00	70.00
	Preparation of S. of A.	0.00	2,317.00
	Office Holders Fees	10,357.86	10,527.69
	Legal Fees	3,416.67	3,416.67
	VAT - Irrecoverable	0.00	16.60
	Statutory Advertising	0.00	237.00
		(13,774.53)	(16,588.96)
<b>UNSECURED CREDITORS</b>			
(444,906.00)	Trade & Expense Creditors	0.00	0.00
		0.00	0.00
<b>DISTRIBUTIONS</b>			
(100.00)	Ordinary Shareholders	0.00	0.00
		0.00	0.00
<b>(444,906.76)</b>		<b>3,754.91</b>	<b>3,820.48</b>
<b>REPRESENTED BY</b>			
	Vat Receivable		2,803.88
	Bank 1 Current		1,000.00
	Vat Control Account		16.60
			<b>3,820.48</b>

**E Haul Limited – In Liquidation**  
**Annual Progress Report**  
**For the period 28 September 2022 to 27 September 2023**

**Appendix 2 - Summary of Liquidator's time costs for the Review Period**

**Time Entry - Cumulative Detailed SIP9 Time & Cost Summary**

E Haul Limited - EHL0001

28 September 2020 to 27 September 2023

By Project Code: 'POST – Post-appointment'

Classification of Work Function	Officeholder	Manager	Other Senior Professional	Assistants & Support Staff	SIP9 Additional 1	SIP9 Additional 2	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum (POST Only)	Total Time Costs Cum (POST Only)
Formalities	1.40	10.50	18.30	22.00	0.00	0.00	52.20	11,074.00	212.15	52.20	11,074.00
Strategy (incl Sales)	0.00	1.00	0.00	0.00	0.00	0.00	1.00	275.00	275.00	1.00	275.00
<b>Admin &amp; Planning</b>	<b>1.40</b>	<b>11.50</b>	<b>18.30</b>	<b>22.00</b>	<b>0.00</b>	<b>0.00</b>	<b>53.20</b>	<b>11,349.00</b>	<b>213.33</b>	<b>53.20</b>	<b>11,349.00</b>
Statutory Reporting to Creditors	0.00	4.00	4.80	0.00	0.00	0.00	8.80	2,225.00	252.84	8.80	2,225.00
Unsecured Creditors	0.00	0.00	0.20	0.00	0.00	0.00	0.20	50.00	250.00	0.20	50.00
<b>Creditors</b>	<b>0.00</b>	<b>4.00</b>	<b>5.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9.00</b>	<b>2,275.00</b>	<b>252.78</b>	<b>9.00</b>	<b>2,275.00</b>
CDDA Reports	1.50	2.20	4.30	3.00	0.00	0.00	11.00	2,655.00	241.36	11.00	2,655.00
<b>Investigations</b>	<b>1.50</b>	<b>2.20</b>	<b>4.30</b>	<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11.00</b>	<b>2,655.00</b>	<b>241.36</b>	<b>11.00</b>	<b>2,655.00</b>
Plant & Machinery / Motor Vehicles	0.00	0.10	0.00	0.00	0.00	0.00	0.10	27.50	275.00	0.10	27.50
Pursuing Antecedent Transactions	0.00	0.30	5.10	0.00	0.00	0.00	5.40	1,357.50	251.39	5.40	1,357.50
<b>Realisation of Assets</b>	<b>0.00</b>	<b>0.40</b>	<b>5.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.60</b>	<b>1,385.00</b>	<b>251.82</b>	<b>5.60</b>	<b>1,385.00</b>
<b>Total Hours</b>	<b>2.90</b>	<b>18.10</b>	<b>32.70</b>	<b>25.00</b>	<b>0.00</b>	<b>0.00</b>	<b>78.70</b>	<b>17,664.00</b>	<b>224.45</b>	<b>78.70</b>	<b>17,664.00</b>

**Time Entry - Cumulative Detailed SIP9 Time & Cost Summary**

E Haul Limited - EHL0001

28 September 2022 to 27 September 2023

Showing Post-Appointment Only

Classification of Work Function	Officeholder	Manager	Other Senior Professional	Assistants & Support Staff	SIP9 Additional 1	SIP9 Additional 2	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum (POST Only)	Total Time Costs Cum (POST Only)
Formalities	1.10	10.30	12.70	12.30	0.00	0.00	36.40	8,059.00	221.40	52.20	11,074.00
**Strategy (incl Sales)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	275.00
<b>Admin &amp; Planning</b>	<b>1.10</b>	<b>10.30</b>	<b>12.70</b>	<b>12.30</b>	<b>0.00</b>	<b>0.00</b>	<b>36.40</b>	<b>8,059.00</b>	<b>221.40</b>	<b>53.20</b>	<b>11,349.00</b>
Statutory Reporting to Creditors	0.00	3.00	2.50	0.00	0.00	0.00	5.50	1,375.00	250.00	8.80	2,225.00
Unsecured Creditors	0.00	0.00	0.20	0.00	0.00	0.00	0.20	50.00	250.00	0.20	50.00
<b>Creditors</b>	<b>0.00</b>	<b>3.00</b>	<b>2.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.70</b>	<b>1,425.00</b>	<b>250.00</b>	<b>9.00</b>	<b>2,275.00</b>
CDDA Reports	1.50	0.00	1.50	0.00	0.00	0.00	3.00	900.00	300.00	11.00	2,655.00
<b>Investigations</b>	<b>1.50</b>	<b>0.00</b>	<b>1.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>900.00</b>	<b>300.00</b>	<b>11.00</b>	<b>2,655.00</b>
**Plant & Machinery / Motor Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	27.50
Pursuing Antecedent Transactions	0.00	0.00	5.10	0.00	0.00	0.00	5.10	1,275.00	250.00	5.40	1,357.50
<b>Realisation of Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>5.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.10</b>	<b>1,275.00</b>	<b>250.00</b>	<b>5.60</b>	<b>1,385.00</b>
<b>Total Hours</b>	<b>2.60</b>	<b>13.30</b>	<b>22.00</b>	<b>12.30</b>	<b>0.00</b>	<b>0.00</b>	<b>50.20</b>	<b>11,659.00</b>	<b>232.25</b>	<b>78.70</b>	<b>17,664.00</b>

## **Appendix 3 - Smith & Barnes Insolvency Practitioners Ltd fees and expenses information**

### **Introduction**

The current legislation allows fees to be charged in an insolvency matter in several ways. Either by charging for time properly spent, a percentage of realisations, a fixed fee, or a combination.

The basis of any fee approval in an insolvency matter is to be agreed by either a creditors committee, the general body of creditors, or where the creditors reject the office holders' fees, by the Court.

### **Time cost basis**

When charging fees on a time cost basis we use staff with the appropriate skill level for the work to be performed.

### **Charge-out rates**

	<b>Hourly Charge Out Rates to 30 April 2023 £</b>	<b>Hourly Charge Out Rates to 31 July 2023 £</b>	<b>Hourly Charge Out Rates from 1 August 2023 £</b>
Director	350	400	400
Manager	275	295	300
Assistant Manager	-	250	250
Associate	-	-	200
Senior Administrator	250	150	150
Administrator	150	125	125

The firms charge-out rates are reviewed periodically.

### **Percentage basis**

Where an office holder is expecting to realise specific assets, the fee charged may be a percentage of a specific asset or the assets as a whole.

Once agreed, the percentage basis can only be increased where there has been a material and substantial change in the circumstances in the case. If this is not the case, any request for an increase can only be approved by the Court.

### **Fixed fee**

An office holder may charge a fixed fee on either the case as a whole or for specific tasks to be undertaken.

Once agreed, the fixed fee can only be increased where there has been a material and substantial change in the circumstances in the case. If this is not the case, any request for an increase can only be approved by the Court.

### **Agents' costs**

These are charged at cost based upon the charge(s) made by the agent instructed. The term 'agent' includes:

- Solicitors/legal fees
- Auctioneers/valuers
- Accountants
- Quantity surveyors
- Estate agents
- Other specialist advisors

### **Expenses**

Expenses are any payments from the estate which are neither office holder's remuneration nor a distribution to a creditor or member.

Expenses are payments which are first paid by the office holder and then reimbursed to the office holder from the estate.

#### Category 1 expenses:

These are payments to those providing the service to which the expense relates who are not an associate of the office holder.

*Examples of category 1 expenses include agents costs as detailed above as well as items such as insurance, statutory advertising, external meeting room hire, external storage and specific bond.*

#### Category 2 expenses:

These are payments to associates or payments which have an element of shared costs.

There have been no category 2 expenses incurred in this case.

### **Subcontractors**

Subcontractors are considered to undertake work that can be completed by the office holder or their staff.

Payments to subcontractors do not require specific approval and are treated as an expense of the estate, however I am required to provide the following information to you.

There has been no subcontractors used in this case.

## **Appendix 4 - Statement of work undertaken by the Liquidator**

The following is a summary of the matters that have been and will be dealt with by the Liquidator.

### **Initial steps on appointment**

On appointment, the Liquidator ensured that the appointment was advertised in the London Gazette, and all necessary documents were filed with the Registrar of Companies. Various notifications have been sent to HMRC, and a bank account opened. The Liquidator have also advised the creditors of the appointment.

In addition the Liquidator has convened a creditors' decision procedure, being by postal resolution, in order to ask creditors to agree the basis of the Liquidator's remuneration.

The above work does not provide any financial benefit to creditors, but is necessary to ensure that the Liquidator complies with all necessary statutory requirements, which includes informing the creditors of the appointment.

### **Investigations**

The Liquidator is obliged to review the Company's books and records and consider if there has been any wrong doing. In addition the Liquidator is required, by law, to report on the conduct of the directors to the Department of Business, Energy & Industrial Strategy.

As per section 4 of this report, the Liquidators investigations have now concluded, with a recovery of funds being made for the benefit of creditors.

### **Creditors' Claims**

The Liquidator has record and will continue to records all proofs of debt received. Greater detail is provided in section 5 of this report.

### **HM Revenue & Customs**

All HMRC departments have been notified of the appointment. All appropriate VAT and tax returns have and will be submitted as necessary.

### **Case Monitoring and Reviews**

During the course of the case, the case strategy has been and will be reviewed on a periodical basis as required by best practice. During the life of the case, all general correspondence from creditors, agents, and solicitors has been and will be dealt with.

### **Statutory Requirements**

A local bank with Yorkshire Bank (now Virgin Money) account was opened and maintained with reconciliations being undertaken in accordance with best practice.

### **Closure**

Once all of the assets of the case have been realised and (distributions made if there are sufficient funds) the case will be reviewed and the final progress account will be drafted for circulation to members and creditors. Following a period of eight weeks having passed, unless an objection to the Liquidator receiving her release has been received, the final account will be filed with the Registrar

**E Haul Limited – In Liquidation**  
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**For the period 28 September 2022 to 27 September 2023**

of Companies. Following this the final administrative duties will be undertaken, and the case files will be archived.