

LIQ03

Notice of progress report in voluntary winding up



Companies House

TUESDAY



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13/03/2018

#42

COMPANIES HOUSE

1 Company details

Company number 00619556
Company name in full Roy C Smith (Joiners) Limited

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

2 Liquidator's name

Full forename(s) Charles Michael
Surname Brook

3 Liquidator's address

Building name/number The Media Centre
Street 7 Northumberland Street
Post town Huddersfield
County/Region
Postcode HD1 1RL
Country

4 Liquidator's name ①

Full forename(s) Michelle Louise
Surname Chatterton

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


5 Liquidator's address ①

Building name/number The Media Centre
Street 7 Northumberland Street
Post town Huddersfield
County/Region
Postcode HD1 1RL
Country

① 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 1	^d 6	^m 0	^m 1	^y 2	^y 0	^y 1	^y 7				
To date	^d 1	^d 5	^m 0	^m 1	^y 2	^y 0	^y 1	^y 8				
7	Progress report											
<input checked="" type="checkbox"/> The progress report is attached												
8	Sign and date											
Liquidator's signature	Signature X  X											
Signature date	^d 0	^d 9	^m 0	^m 3	^y 2	^y 0	^y 1	^y 8				

ROY C SMITH (JOINERS) LIMITED
(In Creditors' Voluntary Liquidation)

ANNUAL PROGRESS REPORT TO 15 JANUARY 2018

Charles Michael Brook
Michelle Louise Chatterton
Poppleton & Appleby
The Media Centre
7 Northumberland Street
Huddersfield
HD1 1RL

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1. INTRODUCTION

Charles Michael Brook and Michelle Louise Chatterton of Brook Business Recovery Limited, The Media Centre, 7 Northumberland Street, Huddersfield, HD1 1RL were appointed Joint Liquidators of Roy C Smith (Joiners) Limited ("the Company") on 16 January 2015.

On 1 June 2017 Brook Business Recovery Limited merged with Churchill Corporate Solutions LLP and the combined practice continues to trade from offices in Huddersfield and Manchester, trading as Poppleton & Appleby

The purpose of this report is to detail the acts and dealings as Joint Liquidators' of the Company for the year ended 15 January 2018 and it should be read in conjunction with previous correspondence to creditors.

Statutory Information in relation to the Company and the Joint Liquidators is attached at Appendix 1.

2. ADMINISTRATION AND PLANNING

The Joint Liquidators are required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit in enhancing realisations for the insolvency estate, they assist in the efficient and compliant progressing of the administration of the case, which ensures that the work carried out is to high professional standards. A detailed list of these tasks may be found at Appendix 3.

3. REALISATION OF ASSETS

The Joint Liquidators' Receipts and Payments Account for the year ended 15 January 2018 is enclosed at Appendix 2 together with a cumulative Receipts and Payments Account for the period from commencement of the liquidation to 15 January 2018.

Detailed below is key information about asset realisations and payments, however more details about the work undertaken may be found at Appendix 3. The Joint Liquidators formulated and worked through a realisation strategy that sought to maximise realisations net of costs. The financial benefit of those efforts is described further below.

Book Debts

As previously reported the Company had outstanding debtors with a book value of £26,583.00, which after disputes were estimated to realise £18,608.00. Book debt collections realised to date total 10,907.69.

There was one remained debt due which related to a retention, which due to the cost of remedial works being in excess of the retention due no payment has been received.

Directors Loan Account

The accounts for the year ended 31 January 2015 showed an amount due to the Company from Ian Smith of £15,343.00. The Company's former accountants, V&A Vigar Group were instructed to bring the loan account up to date and a revised balance of £32,726.76 was provided.

Following receipt of the revised balance requests for payment were made to Ian Smith for payment however no proposals for payment were received. Following formal demand being issued, Ian Smith contacted V&A Vigar Group to query the loan account balance following which meetings were held with Ian Smith and V&A Vigar Group. At that meeting the Joint Liquidators were advised that interest charged on loans taken out by both directors for the purposes of loaning money to the Company had not been credited to the directors' loan accounts. This has had the effect of reducing the loan account for Ian Smith to a balance where he is now a creditor of the Company.

Further information in support of this has been requested from V&A Vigar Group, which has yet to be received.

4. ENQUIRES AND INVESTIGATIONS

Details of the Joint Liquidators' investigations were detailed within the progress report for the period to 18 August 2016.

5. CREDITORS' CLAIMS

Irrespective of whether sufficient realisations are achieved to pay a dividend to creditors, the Joint Liquidators have to carry out key tasks which are detailed at Appendix 3. The following sections explain the anticipated outcomes to creditors and any distributions paid.

Secured Creditor

On 7 October 1987 and 18 December 2008 the Company granted debetures to Lloyds Bank Plc and Lloyds TSB Bank plc respectively. Lloyds have confirmed that the liability to them has been satisfied in full.

Preferential creditors

The Company's preferential creditors consist of employees in respect of accrued holiday pay and unpaid pension contributions.

A preferential claim of £2,426.04 has been received from The Insolvency Service in respect of payments made to the preferential creditors from the National Insurance Fund.

The Company operated two pension schemes. A claim has been submitted to the Redundancy Payments Service in respect of one of the schemes in relation to arrears of contributions and this claim has been paid in full. In relation to the second scheme it has been confirmed that there were no arrears of contributions. All matters relating to the pension scheme have now been finalised.

Prescribed Part

Where a floating charge is created after 15 September 2003 a prescribed part of the company's net property shall be made available to unsecured creditors.

As Lloyds will not be relying upon their floating charge there is no requirement for a prescribed part.

Unsecured creditors

Claims totalling £313,826.50 have been received from 9 creditors. There are 14 other creditors who have yet to submit claims.

Any creditor who has yet to submit a claim should complete and return the enclosed proof of debt form as soon as possible.

Reporting

The Joint Liquidators have met their statutory and regulatory duties to report to creditors, as listed below. In consideration of the need for transparency and engagement with creditors, care has been taken to ensure that reports and other communications with creditors have provided useful details of the strategies pursued and the outcomes anticipated.

During the course of the liquidation the following key documents have been issued:

- The report presented to the section 98 meeting of creditors
- The first progress report for the period to 15 January 2016
- The second progress report for the period to 15 January 2017
- This third progress report for the period to 15 January 2018

6. THE JOINT LIQUIDATORS' REMUNERATION & EXPENSES

Pre-Appointment Costs

At the meeting of creditors held on 16 January 2015 creditors authorised the payment of the Joint Liquidators fee of £6,000 plus VAT and disbursements for assisting in the preparation of the statement of affairs and the convening of the meetings of members and creditors. This has been drawn in full and is shown on the enclosed Receipts and Payments Account.

Joint Liquidators' Remuneration

On 16 January 2015 creditors passed the following resolution in respect of the Joint Liquidators' remuneration and disbursements:

1. That the Joint Liquidators be fixed by reference to the time properly spent by them and their staff in managing the liquidation.

The Joint Liquidators' time costs for the period from 16 January 2017 to 15 January 2018 totals £2,079.00 representing 9.20 hours at an average hourly rate of £225.98. The work undertaken in respect of these fees is detailed at Appendix 3 as well as within the body of the report.

In accordance with Statement of Insolvency Practice 9 details of the Joint Liquidators time costs for the current year and the duration of the liquidation to 15 January 2018 are detailed at Appendix 4.

Joint Liquidators' Disbursements

Details of the disbursements incurred during the period and paid are detailed on the enclosed Receipts and Payments Account and within Appendix 5.

A copy of 'A Creditors Guide to Liquidators' Fees' may be found at:

<https://www.r3.org.uk/index.cfm?page=1210>

A hard copy of the Creditors' Guide may be obtained on request.

7. CREDITORS' RIGHTS

An unsecured creditor may, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question) request further details of the Joint Liquidators' remuneration and expenses, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Joint Liquidators' fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

8. EC REGULATIONS (WHETHER PROCEEDINGS ARE MAIN PROCEEDINGS OR TERRITORIAL)

The Company's centre of main interest was in Stoneygate House, 2 Greenfield Road, Holmfirth, HD9 2JT in respect of its registered office and, in respect of the trading address. It is therefore considered that the EC Regulations will apply. These proceedings are main proceedings as defined in Article 3 of the EC Regulation.

9. CONCLUSION

The administration of the liquidation will continue in order to pursue the recovery of the Director's loan account.

If you require any further information please contact Michelle Chatterton on 01484 437432.



Charles Michael Brook
Joint Liquidator

APPENDIX 1

STATUTORY INFORMATION

Court	None	
Company Name	Roy C Smith (Joiners) Limited	
Previous Name		
Company Number	00619556	
Registered Office	The Media Centre, 7 Northumberland Street, Huddersfield, HD1 1RL	
Former Registered Office	Woodview Works, Marsden, Huddersfield, HD7 6ND	
Trading Address	Woodview Works, Marsden, Huddersfield, HD7 6ND	
Officeholders	Charles Michael Brook	Michelle Louise Chatterton
Office Holder Numbers	9157	13730
Officeholders address	Poppleton & Appleby, The Media Centre, 7 Northumberland Street, Huddersfield, HD1 1RL	
Date of appointment	16 January 2015	

APPENDIX 2

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 16 JANUARY 2017 TO 15 JANUARY 2018 TOGETHER WITH A CUMULATIVE RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM COMMENCEMENT OF THE LIQUIDATION TO 15 JANUARY 2018

Roy C Smith (Joiners) Limited
(In Liquidation)

Joint Liquidators' Summary of Receipts and Payments

RECEIPTS	Statement of Affairs (£)	From 16/01/2015 To 15/01/2017 (£)	From 16/01/2017 To 15/01/2018 (£)	Total (£)
Plant & Machinery	10,000.00	0.00	0.00	0.00
Motor Vehicles	9,000.00	15,000.00	0.00	15,000.00
Book Debts	18,608.00	10,907.69	0.00	10,907.69
Vehicle Tax refund		144.99	0.00	144.99
VAT Refund		1,860.95	0.00	1,860.95
Cash at Bank	8,000.00	4,428.28	0.00	4,428.28
Directors Loan Account	Uncertain	0.00	0.00	0.00
Utilities Refund		66.43	0.00	66.43
Bank Interest Net of Tax		56.88	7.30	64.18
		32,465.22	7.30	32,472.52
PAYMENTS				
Specific Bond		130.80	0.00	130.80
Preparation of S. of A.		6,000.00	0.00	6,000.00
Office Holders Fees		8,000.00	2,000.00	10,000.00
Company Search fees		1.00	0.00	1.00
Agents/Valuers Fees (1)		900.00	0.00	900.00
Legal Fees (1)		250.00	0.00	250.00
Pension Advice		300.00	0.00	300.00
Statutory Advertising		253.80	0.00	253.80
Bank Charges		9.42	1.78	11.20
Inland Revenue	(125,254.07)	0.00	0.00	0.00
Employee Holiday Pay	(2,288.00)	0.00	0.00	0.00
Pension Schemes (estimated)	(1,000.00)	0.00	0.00	0.00
Trade & Expense Creditors	(27,221.76)	0.00	0.00	0.00
Employee notice and redundancy pay	(145,153.00)	0.00	0.00	0.00
Directors	(42,039.41)	0.00	0.00	0.00
Inland Revenue	(125,254.07)	0.00	0.00	0.00
Customs & Excise	(27,411.31)	0.00	0.00	0.00
Ordinary Shareholders	(1,000.00)	0.00	0.00	0.00
		15,845.02	2,001.78	17,846.80
Net Receipts/(Payments)		16,620.20	(1,994.48)	14,625.72

MADE UP AS FOLLOWS

Bank 1 Current	14,960.20	(734.48)	14,225.72
VAT Receivable / (Payable)	1,660.00	(1,260.00)	400.00
	16,620.20	(1,994.48)	14,625.72


 Charles Michael Brook
 Joint Liquidator

APPENDIX 3

DETAILED LIST OF WORK UNDERTAKEN DURING THE PERIOD 16 JANUARY 2017 TO 15 JANUARY 2018

Below is detailed information about the tasks undertaken by the Joint Liquidators.

General Description	Includes
Administration and Planning	
Statutory/advertising	External filing of documents to meet statutory requirements Bonding the case for the value of assets and ongoing monitoring Annual corporation tax returns Periodic Vat returns
Document maintenance/file review/checklist	Internal filing of documents Periodic file reviews Periodic review of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Preparing correspondence opening and closing accounts Requesting bank statements Bank account reconciliations Correspondence with bank regarding specific transfers Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments
Planning / Review	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case
Books and records / storage	Dealing with records in storage Sending job files to storage
Realisation of Assets	
Directors Loan Account	Demand letters to debtor regarding repayment of loan account Discussion and meeting with director and his accountants re the loan account balance and the adjustments required to the loan account Reviewing revised information provided by accountants
Book debts	Reviewing response relation to one remaining retention and agreeing to write off
Creditors	
Creditor Communication	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via facsimile, email and post
Creditor Reports	Preparation of report to creditors on progress of the liquidation Issuing report to members and creditors and filing with Registrar of Companies
Dealing with proofs of debt	Receipting and filing POD when not related to a dividend

APPENDIX 4

**TIME COST INFORMATION FOR THE PERIOD 16 JANUARY 2017 TO 15 JANUARY 2018
TOGETHER WITH A CUMULATIVE TIME COST ANALYSIS FOR THE PERIOD FROM
COMMENCEMENT OF THE LIQUIDATION TO 15 JANUARY 2018**

Time Entry - Cumulative Detailed SIP9 Time & Cost Summary

2064 - Roy C Smith (Joiners) Limited
From: 16/01/2017 To: 15/01/2018
Project Code: POST

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Avg Hourly Rate (£)	Hours Cum (POST Only)	Time Costs Cum (POST Only)
** 700 : Formalities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.70	584.00
702 : Cashiering	0.00	0.00	0.00	0.70	0.70	111.00	158.57	3.00	367.50
703 : File Reviews	0.00	1.00	0.00	0.00	1.00	225.00	225.00	5.80	1,340.50
705 : Taxation & VAT	0.00	0.00	0.20	0.40	0.60	80.00	133.33	1.60	198.00
** 802 : Directors communication	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	60.00
Admin & Planning	0.00	1.00	0.20	1.10	2.30	416.00	180.87	13.30	2,550.00
** 500 : Preferential Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	80.00
** 501 : Unsecured Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.20	162.00
** 502 : Employee Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.90	1,269.50
504 : Statutory Reporting to Creditors	0.40	1.20	1.20	0.00	2.80	592.00	211.43	7.10	1,353.50
Creditors	0.40	1.20	1.20	0.00	2.80	592.00	211.43	15.60	2,865.00
** 201 : CODA Reports	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.60	1,099.50
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.60	1,099.50
** 202 : Pursuing Antecedent Transactions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.80	240.00
** 302 : Owned Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.30	654.50
303 : Book Debts	0.00	0.30	0.50	0.00	0.80	162.50	203.13	7.90	1,498.00
** 304 : Plant & Machinery / Motor Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.90	565.00
306 : Other Assets	1.20	1.50	0.60	0.00	3.30	908.50	275.30	6.40	1,554.50
** 307 : Cash at Bank	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	192.00
Realisation of Assets	1.20	1.80	1.10	0.00	4.10	1,071.00	261.22	22.80	4,704.00
Total Hours	1.60	4.00	2.50	1.10	9.20	2,079.00	225.98	57.30	11,218.50
Total Fees Claimed						0.00			

** - Denotes codes included in cumulative data that are not present in the period.

APPENDIX 5

JOINT LIQUIDATORS EXPENSES

The Joint Liquidators expenses incurred to date, together with a comparison to the estimate are detailed below.

Expenses	Actual Expenses incurred during the Review Period	Future Expenses Estimate	Comments
Legal costs Armitage Sykes were instructed to assist the Joint Liquidators in disclaiming the Company's lease over the trading premises.	250.00	0.00	
Agents Fees Walker Singleton provided a valuation of the Company's assets and assisted the Liquidators in the sale	900.00	0.0	
Pension Advice 20/20Trustee have provided advice in relation to the Company's pensions and the steps required in relation to these	300.00	0.00	
Accountancy Fees V&A Vigar Group have assisted the Joint Liquidators in relation to the directors loan accounts,	0.00	1,500.00	This is ongoing and therefore the figure provided is an estimate based on current information
Total	1,450.00	1,500.00	

Disbursements Category 1	Actual Expenses incurred during the Review Period	Future expenses Estimate	Commentsa
Statutory Advertising	253.80	84.60	Further advert will be required if sufficient funds available to pay a dividend to creditors
Postage Charges	52.64	50.00	
Insolvency Practitioner Bond	130.80	0.00	
Company Search Fee	1.00	0.00	
Storage and Destruction	20.45	100.00	
Total	458.69	234.60	

Insolvency Practitioner Bond

The Insolvency Practitioner bond is a statutory cost. The premium is set by the Joint Liquidators underwriter and varies with the estimated net realisable value of assets in the estate. This bond premium in this case is the amount due for estate realisations in the band £25,000 to £50,000. Realisations are unlikely to exceed this band.

Statutory Advertising

We are obliged by Statute to advertise certain events arising during the Liquidation in the London Gazette and the advertising charges are set by the publishers. In this case a notice of the creditors meeting, Liquidators appointment and Resolutions passed have already been placed. Further advertisements will have to be placed should there be sufficient funds to pay a dividend to creditors.

Postal charges

Wherever possible the cost of providing circulars to creditors will be minimised by placing the documentation in a password protected web portal, which will enable creditors to view, download and print reports as they require. Some postal charges are however inevitable to notify creditors of the publication of each report.

As you know, postal charges are set by the Royal Mail. Communicating with creditors is a statutory cost.

Storage and Destruction

We are obliged by statute to take control of the Company's books and records and to store them until after the dissolution of the Company. The basis on which storage charges are recovered is set out in the enclosed tariff and disbursement sheet.

APPENDIX 6

POPPLETON & APPLEBY CHARGING POLICY DOCUMENT



CHARGING, EXPENSES AND DISBURSEMENTS POLICY STATEMENT EFFECTIVE FROM 1ST JUNE 2017

Introduction

Current insolvency legislation provides for the manner in which insolvency practitioners' fees and disbursements are charged in insolvency assignments. The legislation permits insolvency practitioners to seek the bases for their fees on a time cost basis, a percentage of realisation basis, on a fixed fee basis or on a mix of these bases.

The basis of fees for each individual insolvency appointment are subject to approval by a committee of creditors if appointed, failing which by creditors in a decision-making process or by the Court. Further information regarding the approval of office holders' fees in insolvency cases can be found within Statement of Insolvency Practice 9 (SiP9), please see under further information at the foot of this document for information on how to download guides to fees.

Once the basis of office holders' fees has been approved it is reported to any committee and to creditors generally within the next statutory report.

Fixed Fee Basis

It is possible for an insolvency practitioner to seek to be paid on a fixed fee basis. Where this is the case, further information will be provided to explain why this would be considered appropriate.

Percentage Basis

The legislation provides for fees to be charged on a percentage of the value of property with which an insolvency practitioner deals with. Different percentages can be used for different assets or types of assets. When seeking creditor approval for this basis, further information will be provided for creditors to judge the appropriateness of this basis.

Time Cost Basis

Insolvency Practitioners are permitted to seek approval for their fees to be paid on a time cost basis. This is based on hours spent by office holders and their staff in dealing with matters relating to the particular insolvency or specific activities within a case where time costs are sought. When seeking resolutions for fees to be paid on a time cost basis, stakeholders will be provided with a full explanation as to why time costs are considered appropriate together with sufficient information to assist in their making an informed judgement of the office holders' requests.

Partners and staff are allocated an hourly charge out rate which is reviewed annually. The current charge out rates of this Firm are set out as follows:

Grade of Staff	Hourly Chargeout Rate
Office Holder (Partner)	£350.00
Office Holder (Non Partner)	£325.00
Senior Manager	£275.00
Manager	£225.00
Administrator	£180.00
Cashier	£165.00
Trainee/Support Staff	£ 80.00

Staff Allocation and the Use of Sub-Contractors

The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.

The constitution of the team allocated to insolvency assignments will usually consist of an Office Holder, a Senior Manager and/or Manager and an Administrator or Assistant. The exact constitution of a case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment. The charge out rates scheduled above provides details of all grades of staff and their respective experience levels.

It is not this Firm's policy to sub-contract out any services or tasks which can be provided by this Firm.

Charles M Brook, Allan C Cadman, Michelle L Chatterton and Stephen J Wainwright are authorised by the Insolvency Practitioners Association to take insolvency appointments in the United Kingdom. Partners or employees acting as Liquidator or Administrator do so as agents of the company to which they are appointed and without personal liability.

Poppleton & Appleby is the trading style of Churchill Corporate Solutions LLP which is a limited liability partnership registered in England and Wales, registered number OC393802. Registered Office, St Crispins House, St Crispins Way, Haslingden, Lancashire BB4 4PW. A full list of members is available for inspection at 16 Oxford Court, Bishopsgate, Manchester, M2 3WQ

Professional Advisors

It is usual in insolvency cases that specialist professional advisors are engaged to advise on matters which are case specific. Ordinarily but not exclusively these will include solicitors, employment law consultants, asset agents and accountants. Stakeholders will be advised of such advisors which could be expected to be used within a case together with an expected fee arrangement.

Our choice will be based on our perception of their qualification, experience and ability to perform the type of work sought including the complexity and nature of the assignment upon which they are asked to assist.

Expenses and Disbursements Policy

Where expenses are incurred in respect of the insolvent estate they will be recharged. Such expenses can be divided into two categories and are disclosed to creditors in the appropriate reports. In each case the recharge will be reimbursed on a quarterly basis.

Category 1

- Category 1 disbursements relate to expenses where this Firm has met a specific cost in respect of the insolvent estate where payment has been made to a third party where the expenditure is directly referable to the appointment in question. These may include items such as legal notices, bond premiums, searches at Companies House, etc. In each case the recharge will be reimbursed on a quarterly basis. It is not necessary for creditors to approve Category 1 disbursements.

Category 2

- These are expenses and disbursements incurred by this Firm which may include an element of shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis. Category 2 disbursements require approval in the same manner as office holder's remuneration prior to being drawn from the individual insolvency estate.
- This Firm will seek to recover Category 2 disbursements in respect of the following:

Storage of records (per box per quarter) (when not rechargeable as a Category 1 expense)	£6.00
Partner/staff mileage (per mile)	£0.45

VAT

VAT at the prevailing rate is applied to office holders' fees and disbursements. In Company and Individual Voluntary Arrangements, VAT may not apply following the decision in PAYMEX versus HMRC.

FURTHER INFORMATION: Creditors Rights

SiP9 provides information for creditors in relation to the fees charged by Office Holders. These can be accessed from our website:

<http://www.pandanorthern.co.uk/your-questions-answered/documents/>

Alternatively, a copy can be provided by request to either office.

**16 OXFORD COURT
BISHOPSGATE
MANCHESTER M2 3WQ**

TEL 0161 228 3028
FAX 0161 228 2335

**THE MEDIA CENTRE
7 NORTHUMBERLAND STREET
HUDDERSFIELD HD1 1RL**

TEL 01484 437 432
FAX 01484 483 100

WEB pandanorthern.co.uk

CREDITOR CLAIM FORM – CREDITORS' VOLUNTARY LIQUIDATION

NAME OF COMPANY IN LIQUIDATION	ROY C. SMITH (JOINERS) LIMITED
TRADING ADDRESS	Woodview Works, Manchester Road, Marsden, HD7 6ND
RELEVANT DATE	16 January 2015

CREDITOR'S STATEMENT OF CLAIM IN THE ABOVE LIQUIDATION

NAME OF CREDITOR	
ADDRESS OF CREDITOR	
Total amount of claim	<u>Inclusive of VAT at the relevant date - see above</u> £
If amount above includes outstanding uncapitalised interest please state amount.	£ _____
Particulars of any security held	
Value of security	£ _____
Particulars of any reservation of title claimed in respect of goods supplied to which the claim relates.	
Signature of, or on behalf of, creditor	
Name in block capitals	
Position or relationship with creditor	
PLEASE ATTACH A DETAILED STATEMENT OF ACCOUNT or other particulars of how the debt arose	

ACKNOWLEDGEMENT OF CLAIM (for Liquidators' Use only)

<p>I acknowledge receipt of a claim in the Liquidation of £ _____ including VAT, as detailed above.</p> <p>This acknowledgement does not necessarily admit the claim to rank for dividend.</p>	<p>Signed _____ for Charles M Brook , Joint Liquidator</p>
<p>Date _____</p>	<p>Brook Business Recovery (BBR) LLP The Media Centre 7 Northumberland Street Huddersfield HD1 1RL</p>

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 Charles Michael Brook

Company name Poppleton & Appleby

Address The Media Centre

7 Northumberland Street

Post town Huddersfield

County/Region

Postcode H D 1 1 R L

Country

DX

Telephone 0161 228 3028



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