

In accordance with Rule 18.7 of the Insolvency (England & Wales) Rules 2016 and Sections 92A, 104A and 192 of the Insolvency Act 1986.

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 5 2 7 9 5 9 8	→ Filling in this form Please complete in typescript or in bold black capitals.
Company name in full	Doris Limited	

2 Liquidator's name

Full forename(s)	John
Surname	Hedger

3 Liquidator's address

Building name/number	Speedwell Mill
Street	Old Coach Road
Post town	Tansley
County/Region	Matlock
Postcode	D E 4 5 F Y
Country	

4 Liquidator's name

Full forename(s)		① Other liquidator Use this section to tell us about another liquidator.
Surname		

5 Liquidator's address

Building name/number		② Other liquidator Use this section to tell us about another liquidator.
Street		
Post town		
County/Region		
Postcode		
Country		

LIQ03

Notice of progress report in voluntary winding up

6 Period of progress report

From date	^d 1	^d 7	^m 0	^m 4	^y 2	^y 0	^y 2	^y 1
To date	^d 1	^d 6	^m 0	^m 4	^y 2	^y 0	^y 2	^y 2

7 Progress report

The progress report is attached

8 Sign and date

Liquidator's signature	Signature							
	X	<i>T. H. ...</i>						X
Signature date	^d 1	^d 2	^m 0	^m 5	^y 2	^y 0	^y 2	^y 2

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 **James Anneron**

Company name **Seneca IP Limited**

Address **Speedwell Mill**

Old Coach Road

Post town **Tansley**

County/Region **Matlock**

Postcode **D E 4 5 F Y**

Country

DX

Telephone **01629 761700**

 **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

**Doris Limited t/a Absolute Flowers and Home
(In Liquidation)
Liquidator's Summary of Receipts & Payments**

Statement of Affairs £	From 17/04/2021 To 16/04/2022 £	From 17/04/2018 To 16/04/2022 £
SECURED ASSETS		
37,785.78	NIL	NIL
	NIL	NIL
SECURED CREDITORS		
(34,131.97)	NIL	NIL
	NIL	NIL
ASSET REALISATIONS		
	NIL	664.28
	3.45	563.66
	NIL	21,571.26
59,021.86	(15,679.41)	64,237.83
Uncertain	42,156.00	54,156.00
Uncertain	NIL	5,000.00
	NIL	408.03
	NIL	2,187.00
	NIL	27,021.81
	26,480.04	175,809.87
COST OF REALISATIONS		
	NIL	472.50
	NIL	6,958.05
	1.25	1.25
	NIL	107.08
	NIL	26.00
	4,887.00	9,387.00
	120.78	1,942.94
	20,000.00	117,100.00
	NIL	10,000.00
	(25,009.03)	(145,994.82)
PREFERENTIAL CREDITORS		
	NIL	28.18
	NIL	(28.18)
UNSECURED CREDITORS		
(1.00)	NIL	NIL
(179,848.07)	NIL	NIL
(11,529.54)	NIL	NIL
(132,552.87)	NIL	NIL
(108,423.21)	NIL	NIL
	NIL	NIL
(369,679.02)	1,471.01	29,786.87
REPRESENTED BY		
		24,785.31
		5,001.56
		29,786.87

John Hedger
Liquidator

**LIQUIDATOR'S PROGRESS REPORT TO CREDITORS AND MEMBERS
FOR THE YEAR ENDING 16 APRIL 2022**

**Doris Limited t/a Absolute Flowers and Home ("the Company") – In Creditors' Voluntary
Liquidation**

EXECUTIVE SUMMARY

After taking into account asset realisations, together with fees and expenses incurred to date, together with estimated future realisations, fees and expenses, I have paid preferential creditors in full and I am declaring a first and final dividend to non-preferential unsecured creditors.

STATUTORY INFORMATION

Company name:	Doris Limited
Trading name:	Absolute Flowers and Home
Registration number:	05279598
Principal Trading Address:	12-14 Clifton Road, London, W9 1SS
Registered Office:	Speedwell Mill, Old Coach Road, Tansley, Matlock, Derbyshire, DE4 5FY
Former Registered Office:	14 Clifton Road, London, W9 1SS
Principal trading activity:	Retail sale of Flowers & Plants
Liquidator's names:	John Hedger
Liquidator's address:	Speedwell Mill, Old Coach Road, Tansley, Matlock, DE4 5FY
Liquidator's contact details:	james.annerson@seneca-ip.co.uk and 01629 761700.
Date of appointment:	17 April 2018

LIQUIDATOR'S ACTIONS SINCE THE LAST PROGRESS REPORT

During this reporting period I have discussed payments made to the company in error by customers of the Director's other company with the Director and bank; liaised with engaged Solicitors, the Director, and her engaged Advisor with regards to the outstanding loan account balance; liaised with Agents regarding the company's pension scheme; and taken steps to remove the restriction on the Director's property.

There is certain work that I am required by the insolvency legislation to undertake in connection with the liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since the last progress report is contained in Appendix 3.

RECEIPTS AND PAYMENTS

My Receipts & Payments Account for the period from 17 April 2021 to 16 April 2022 and for the period from 17 April 2018 to 16 April 2022 is attached at Appendix 1. All amounts are shown net of VAT. I have reconciled the account against the financial records that I am required to maintain.

The balance of funds are held in an interest bearing estate bank account.

ASSETS

As reported to creditors previously, HM Revenue & Customs had distrained on some assets prior to my appointment and had engaged John Pye & Sons Limited to assist. I also engaged these agents and liaised with them and the Director regarding the purchase of the goodwill and remaining tangible assets.

On 17 May 2018, I sold the assets of the Company to Hayley Newstead, a Director of the company under the advice of my agents as I believe this was the best outcome for creditors.

On 19 April 2018, a valuation of the assets of the Company was prepared by John Pye & Sons Limited who are a member of the National Association of Valuers and Auctioneers and an independent firm of valuers who have confirmed that they hold Professional Indemnity Insurance.

The Stock was sold for £2,187 and Goodwill for £5,000. An outline of the different types of asset sold and the amount for which they were sold, together with a comparison against the valuation realised is as follows:

Asset category:	Valuation basis & amount (£)		Sale Consideration
	<i>In situ:</i>	<i>Ex situ:</i>	(£):
<u>Uncharged assets</u>			
Stock	2,500	1,000	2,187
Goodwill	5,000	n/a	5,000
Total:	7,500	1,000	7,187

Stock

This aspect of the liquidation was concluded in my previous report to creditors. The amount of £2,187 is shown on the attached Receipts and Payments account in payment for the stock of the company.

Book debts

This aspect of the liquidation was concluded in my previous report to creditors. The amount of £21,571.26 is shown on the attached Receipts and Payments account and shows the realisations made. A claim for bad debt VAT Relief was received as detailed below.

Goodwill

This aspect of the liquidation was concluded in my previous report to creditors. The amount of £5,000 is shown on the attached Receipts and Payments account in payment for the goodwill of the company.

Cash at Bank

In 2018 the Director provided invoices from her new company which showed three amounts that she advised were paid into the account of the liquidated company in error.

After some initial discussions the Director identified the transactions on the bank statements I received as part of my investigations. However as the Director was unable to provide sufficient information at that stage for me to deem that the payments were indeed made in error these claims were rejected.

Having repeatedly requested further information from the Director and the company's Bankers it became clear that the Director could not find the information at that stage; and the bank stated that they were unable to provide me with any login details for Bankline as this is not something they have

access to, that the facility was completely deactivated once a company goes into liquidation, and no access would be granted so that I may investigate the matter further.

However, during this reporting period the Director managed to provide further paperwork such that I deemed that it is more likely than not, that the monies were owed to the Director's new company. This amount was deducted from the Director's Loan Account being pursued.

The amount of £15,679.41, representing the total value of the transactions made in error, has been used to reduce the remaining balance required from the Director to conclude the loan account repayment. This deducted amount, and the resulting amount of £64,237.83 representing the cash at bank, are both shown on the attached Receipts and Payments account. This aspect of the liquidation is concluded.

Director's Loan Account

Following analysis of the bank statements the outstanding loan account balance was confirmed as £54,156.

During this reporting period I continued to liaise with our Solicitors, the Director, and her engaged Advisor with regards to the lump sum as mutually agreed. The matter relating to the payments made in error is detailed above.

The total amount of £54,156 is shown on the attached Receipts and Payments account and this aspect of the liquidation has been concluded.

Surplus from Assigned Book debts

This aspect of the liquidation was concluded in my previous report to creditors. The amount of £27,021.81 is shown on the attached Receipts and Payments account.

Gross Interest

The balance of funds are held in an interest-bearing estate bank account and the amount of £563.66 has been received to the date of this report. Of this amount, £3.45 was received during this reporting period.

Premises Service Charge Refund

This aspect of the liquidation was concluded in my previous report to creditors. The amount of £408.03 is shown on the attached Receipts and Payments account in payment for the refund.

Bad Debt VAT Relief

This aspect of the liquidation was concluded in my previous report to creditors. The amount of £664.28 is shown on the attached Receipts and Payments account in payment for the bad debt VAT Relief claim made for the company's book debts.

PRE-APPOINTMENT FEES

The creditors previously authorised the payment of a fee of £10,000 plus VAT for my assistance with preparing the statement of affairs and arranging the decision procedure for creditors to appoint a liquidator. Of this £2,500 was paid to Logicum for their assistance in bringing the accounts up to date, providing the information for and assisting in the preparation of the Statement of Affairs.

The fee for preparing the statement of affairs and arranging the decision procedure for creditors to appoint a liquidator was paid from first realisations on appointment and is shown in the enclosed receipts and payments account.

WORK AS LIQUIDATOR

The work I have to undertake as Liquidator, can be divided into different categories of work. Information is set out below about the type of work that falls within each category of work and why I need to undertake it.

Administration:

This represents the work that my staff and I have to undertake in respect of the routine administrative functions of the case, including preparing, reviewing and issuing statutory reports. It also includes my control and supervision of the work done by my staff on the case together with the supervisory functions of my managers.

I will also need to ensure that I take appropriate action as regards the Company's pension scheme in accordance with the Pensions Act and associated legislation.

Such work does not give direct financial benefit to the creditors, but I have to undertake it in order to meet my obligations under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that I must follow. More information about the work that I have already undertaken is included at Appendix 3.

Realisation of assets:

This represents the work I will undertake to protect and then realise the Company's assets.

I have provided information in the assets section above about my strategy for realising the Company's and about the work that I have already undertaken as Liquidator in connection with that strategy. More information about the work that I have already undertaken is included at Appendix 3.

Creditors:

I need to maintain up to date records of the names and addresses of creditors, together with the amounts of their claims as part of my management of the case, and also to ensure that I have accurate information about who to send notices and reports to. I will also have to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they are received. I am required to undertake this work as part of my statutory functions.

Dividends – I have to undertake certain statutory formalities in order that I can pay a dividend to creditors. This includes writing to all creditors who have not lodged proofs of debt, and reviewing the claims and supporting documentation lodged by creditors in order to formally agree their claims, which may involve requesting additional information and documentation from the creditors. I am required to undertake this work as part of my statutory functions, but it is also of direct benefit to the creditors as it will enable me to make a distribution to creditors.

More information about the work that I have already undertaken is included at Appendix 3.

Investigations:

The insolvency legislation gives Liquidator powers to take recovery action in respect of what are known as antecedent transactions, where assets have been disposed of prior to the commencement of the insolvency procedure, and also in respect of matters such as misfeasance and wrongful trading. I am required by the Statements of Insolvency Practice to undertake an initial investigation in all cases to determine whether there are any potential recovery actions for the benefit of creditors. More information about the work that I have already undertaken is included at Appendix 3.

LIQUIDATOR'S REMUNERATION

Following a meeting by correspondence held on 26 October 2021 to increase the level of my remuneration it was approved by creditors that my remuneration be based on a time cost fees estimate of £154,485.

The fees estimate acts as a cap and I cannot draw remuneration in excess of that estimate without first seeking approval from the creditors. My total time costs to 16 April 2022 amount to £123,455.20, representing 342.08 hours of work at a blended charge out rate of £360.89 per hour, of which £21,426, representing 54.60 hours of work, was charged in the period since 17 April 2021, at a blended charge out rate of £392.42 per hour. The actual blended charge out rate incurred compares with the estimated blended charge out rate of £338.86 in my updated fees estimate. There is a difference in the blended rate charged, compared with the estimated blended rate because of my increased involvement in agreeing and extension for the Director's Loan repayment due to Covid's affect on the Director's ability to meet the payment, reviewing the evidence for the payments made in error, and liaising with the Solicitors.

I have drawn £117,100 plus VAT to 16 April 2022 of which £20,000 was drawn in the period since 17 April 2021.

A detailed schedule of my time costs incurred to date and since 17 April 2021 compared with my original fees estimate is attached as Appendix 2.

Based on current information I do not expect my total time costs to exceed my estimated remuneration I set out in my increased fees estimate when my remuneration was authorised by the creditors.

Based on the value of the known assets of the Company I anticipate being able to draw my increased fees estimate in full.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. Details about how an office holder's fees may be approved for each case type are available in a series of Guidance Notes issued with Statement of Insolvency Practice 9, and they can be accessed at <https://seneca-ip.co.uk/procedures/>. There are different versions of these Guidance Notes, and in this case please refer to the most recent version. Please note that we have also provided further information about an office holder's remuneration and expenses in our practice fee recovery sheet, which can be accessed at <https://seneca-ip.co.uk/procedures/>

LIQUIDATOR'S EXPENSES

Expenses are any payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also includes disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Expenses are split into:

- *category 1 expenses*, which are payments to persons providing the service to which the expense relates who are not an associate of the office holder; and
- *category 2 expenses*, which are payments to associates or which have an element of shared costs. Before being paid category 2 expenses require approval in the same manner as an office holder's remuneration.

Category 1 expenses

I have incurred the following category 1 expenses since the last progress report:

<i>Nature of category 1 expense:</i>	<i>Amount incurred/ accrued in reporting period (£):</i>	<i>Amount incurred/ accrued in total (£):</i>	<i>Amount unpaid (£):</i>
Annual License Fee	120.78	406.99	Nil
Total	120.78	406.99	Nil

I have paid category 1 expenses of £1,492.94 to date, of which £120.78 was paid in the reporting period, as indicated in the attached receipts and payments account.

I have used the following professional advisors in the reporting period:

<i>Professional Advisor:</i>	<i>Nature of Work:</i>	<i>Basis of Fees:</i>
Clumber Consulting Limited MD Law LLP	Pension Advisor Solicitors	Fixed Fee of £375 Time costs

Since the last progress report the professional advisers have:

Clumber Consulting Limited has liaised with the company's pension provider to ensure that all matters are concluded with only the final steps prior to closure being outstanding now.

MD Law LLP has liaised with the Director and myself with regards to payment of the outstanding Director's Loan Account and advising with regards to extension in terms.

My choice of professional advisors was based on my perception of their experience and ability to perform this type of work and the complexity and nature of the assignment. I also confirmed that they hold appropriate regulatory authorisations. I have reviewed the fees they have charged and am satisfied that they are reasonable in the circumstances of this case and represents value for money.

Category 2 expenses

I am required to seek approval before I can pay any expenses to associates, or pay expenses where there is an element of shared costs, which are known as category 2 expenses. I have obtained approval to pay the following category 2 expenses. I have incurred the following category 2 expenses since the last progress report:

<i>Nature of category 2 expense:</i>	<i>Amount incurred/ accrued in reporting period (£):</i>	<i>Amount incurred/ accrued in total (£):</i>	<i>Amount unpaid (£):</i>
Storage of Records	1,008	3,948	3,948
Total:	1,008	3,948	3,948

Case Recoveries Limited ('CRL') will be providing me with services during the course of the case. CRL is an associate by virtue of the Director and Shareholder also being an employee of Recovery and Turnaround Limited t/a BCIA. BCIA provides business and turnaround advice and, as a result, refers companies to Seneca Insolvency Practitioners when formal insolvency advice is required. CRL will be providing me storage services in order to facilitate the storage of the Company's records. This is charged on a monthly rate of £2.00 per storage box.

Forty-two boxes were delivered for review and storage in May 2018 and have been stored since this date.

My choice of using CRL was based on my perception of their experience and ability to perform this type of work and the complexity and nature of the assignment. I also confirmed that they hold appropriate regulatory authorisations. I have reviewed the fees they have charged and am satisfied that they are reasonable in the circumstances of this case and represents value for money

I have paid category 2 expenses of £375 to date, of which £Nil was paid in the reporting period, as indicated in the attached receipts and payments account.

Nature of expense:	Estimated expenses (£):	Expenses Incurred to date (£):
Annual License Fee	175	406.99
Bond	780	780
Statutory Advertising	219	225
Storage of records (44 boxes)	308	1,008
Valuation Agent Fee & Disbursements	4,500	7,430.55
Copying	10.40	-
Postage	59.28	80.95
Pension Consultant	-	375
Solicitor Fees & Disbursements	-	9,413
Bank Charges	-	1.25
Total:	6,051.68	19,720.74

As you can see above, the total expenses I have incurred in this matter have exceeded the total expenses I estimated I would incur when my remuneration was approved. The reasons I have exceeded the estimate of expenses are the extended period of time taken to investigate and resolve matters highlighted in this and previous reports to creditors, leading to the liquidation remaining active for a period longer than previously envisaged.

LIABILITIES

Secured Creditors

An examination of the Company's mortgage register held by the Registrar of Companies, showed that the Company has granted the following charges:

- A debenture in favour of Hitachi Capital (UK) plc t/a Hitachi Capital Invoice Finance ('Hitachi') which was created on 25 January 2013 and delivered on 12 February 2013.

As previously reported to creditors Hitachi have confirmed that there are no further sums due from Doris Limited, the debenture has been satisfied, and it can be removed at Companies House.

- A debenture in favour of National Westminster Bank plc ('NatWest') which was created on 30 January 2007 and delivered on 1 February 2007.

As previously reported to creditors NatWest have confirmed that the Bank has no accounts open for Doris Limited.

The legislation requires that if the Company has created a floating charge after 15 September 2003, a prescribed part of the Company's net property (i.e. the money that would otherwise be available to the

charge holder) should be ring-fenced for distribution to unsecured creditors. In this case there are no creditors secured by a floating charge such that the prescribed part provisions do not apply.

Preferential Creditors

The statement of affairs did not anticipate any preferential creditors. During this reporting period I have received a claim from the Redundancy Payments Office with a preferential element in the amount of £28.18.

The claim represents payments to remedy the company pension scheme.

Crown Creditors

The statement of affairs included amounts owed to HMRC. The amount of £132,552.87 in respect of PAYE, £179,848.07 in respect of VAT, and £11,529.54 in respect of Corporation Tax.

HMRC's final claim of £357,157.97 has been received.

Non-preferential unsecured Creditors

The statement of affairs included 52 non-preferential unsecured creditors (excluding HMRC) with an estimated total liability of £108,424.21. I have received claims from 21 creditors at a total of £101,045.75 including 5 previously omitted creditors totalling £21,579.13. I have not received claims from 28 creditors with original estimated claims in the statement of affairs of £59,115.65.

DIVIDEND PROSPECTS

Fixed charge creditors

Companies House states two creditors have fixed and floating charge debentures.

However, in view of receiving confirmations from both creditors that there are no monies owed under each of the debentures, the company has no outstanding secured creditors.

Preferential creditors

On 18 January 2021 a first and final dividend of £28.18 was paid to the Redundancy Payments Office. There are no further preferential creditors.

Floating charge creditors

As stated previously in this report the company has no floating charge creditors.

Unsecured creditors

Since the company has no fixed or floating charges the prescribed part provision will not apply.

I propose making first and final distribution to unsecured creditors of the Company, and enclose formal notice of intended dividend. You are listed as a possible creditor of the Company, but you have not yet submitted your claim. Please complete the enclosed proof of debt form and return it to me, together with relevant supporting documentation on or before 10 June 2022, the last date for proving.

I intend making the distribution to unsecured creditors within two months of the last date for proving, and if you fail to submit a claim by that date you will be excluded from this distribution.

FURTHER INFORMATION

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 Liquidator's remuneration and expenses within 21 days of their 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 unsecured creditors (including the creditor in question), apply to Court to challenge the amount of remuneration charged by the Liquidator as being excessive, and/or the basis of the Liquidator's remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

To comply with the Provision of Services Regulations, some general information about Seneca IP Limited can be found at <https://seneca-ip.co.uk/procedures/>

SUMMARY

The Liquidation will remain open until the first and final dividend to unsecured creditors is declared and all cheques are presented for payment. I estimate that this will take approximately 4 months and once resolved the Liquidation will be finalised and our files will be closed.

Whilst writing I would request that if you have submitted a claim in the liquidation, but moved premises since your proof of debt was submitted, you should contact my office as creditors are obliged to ensure that I am aware of any change to their address for correspondence.

If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact James Annerson on 01629 761700, or by email at james.annerson@seneca-ip.co.uk.



John Hedger
LIQUIDATOR

**Doris Limited t/a Absolute Flowers and Home
(In Liquidation)
Liquidator's Summary of Receipts & Payments**

Statement of Affairs £	From 17/04/2021 To 16/04/2022 £	From 17/04/2018 To 16/04/2022 £
	SECURED ASSETS	
37,785.78	Book Debts	NIL
	NIL	NIL
	SECURED CREDITORS	
(34,131.97)	Hitachi Capital	NIL
	NIL	NIL
	ASSET REALISATIONS	
	Bad Debt Relief Claim	664.28
	Bank Interest Gross	563.66
	Book Debts	21,571.26
59,021.86	Cash at Bank	64,237.83
Uncertain	Director Loan Account	54,156.00
Uncertain	Goodwill	5,000.00
	Premises Service Charge Refund	408.03
	Stock	2,187.00
	Surplus from Assigned Book debts	27,021.81
	<u>26,480.04</u>	<u>175,809.87</u>
	COST OF REALISATIONS	
	Agents/Valuers Disbursements	472.50
	Agents/Valuers Fees	6,958.05
	Bank Charges	1.25
	Corporation Tax	107.08
	Legal Disbursements	26.00
	Legal Fees	9,387.00
	Office Holders Expenses	1,942.94
	Office Holders Fees	117,100.00
	Preparation of S. of A.	10,000.00
	<u>(25,009.03)</u>	<u>(145,994.82)</u>
	PREFERENTIAL CREDITORS	
	Preferential Creditors	28.18
	NIL	(28.18)
	UNSECURED CREDITORS	
(1.00)	Banks/Institutions	NIL
(179,848.07)	HM Revenue & Customs - VAT	NIL
(11,529.54)	HM Revenue & Customs- CORP	NIL
(132,552.87)	HM Revenue & Customs- PAYE	NIL
(108,423.21)	Trade & Expense Creditors	NIL
	NIL	NIL
(369,679.02)	1,471.01	29,786.87
	REPRESENTED BY	
	Bank 1 Current - interest bearing	24,785.31
	Vat Control Account	5,001.56
		29,786.87

John Hedger
Liquidator

Time Entry - SIP9 Time & Cost Summary

0546 - Doris Limited
 Project Code: POST
 From: 17/04/2021 To: 16/04/2022

Classification of Work Function	Partner	Manager	Other Senior Professionals	Accountants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	8.80	3.00	10.80	0.20	27.80	9,348.00	339.85
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.00	0.00	1.20	0.00	2.10	834.00	397.14
Investigations	0.00	0.00	1.20	0.00	1.20	402.00	335.00
Realisations of Assets	19.80	0.00	4.00	0.00	23.80	10,844.00	455.63
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	27.20	3.00	17.20	0.20	64.80	21,428.00	332.42
Total Fees Claimed						20,000.00	
Total Disbursements Claimed						120.78	

Time Entry - Cumulative Detailed SIP9 Time & Cost Summary

0546 - Doris Limited
 From: 17/04/2018 To: 16/04/2022
 Project Code: POST

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Time Hours	Time Cost (£)	Avg Hourly Rate (£)	Hours Claim (POST Only)	Time Costs Claim (POST Only)
02 : Post-Appointment Statutory Matters	24.10	2.50	38.80	0.00	65.20	24,882.50	381.33	65.20	24,882.50
10 : Dividends & Distributions	0.00	0.50	0.70	0.00	1.20	439.50	366.25	1.20	439.50
11 : Cashiering	0.00	2.00	2.30	28.20	32.50	5,977.00	183.61	32.50	5,977.00
15 : Office Holder Tax Liability	1.00	0.00	0.30	0.40	1.70	588.50	346.24	1.70	588.50
19 : Checklists/Case Reviews	1.80	8.08	27.00	2.10	38.98	13,501.20	346.01	38.98	13,501.20
20 : Billing	0.30	0.00	0.10	1.40	1.80	384.50	213.61	1.80	384.50
Administration & Planning	27.30	13.08	68.90	32.10	141.48	45,945.20	324.73	141.48	45,945.20
05 : Secured Creditors	0.00	0.00	1.50	0.00	1.50	498.00	332.00	1.50	498.00
07 : Unsecured Creditors	0.00	0.00	2.00	0.00	2.00	943.00	471.50	2.00	943.00
08 : Unsecured Creditors	5.80	0.00	12.80	0.00	18.40	5,759.50	313.02	18.40	5,759.50
09 : Employee Claims	0.00	0.00	2.90	0.00	2.90	1,107.00	381.72	2.90	1,107.00
Creditors	7.50	0.00	18.20	0.00	25.70	8,307.50	323.21	25.70	8,307.50
12 : Investigation	4.10	0.00	11.90	12.60	27.60	8,218.00	297.75	27.60	8,218.00
Investigations	4.10	0.00	11.90	12.60	27.60	8,218.00	297.75	27.60	8,218.00
03 : 1st Fixed Chargeholder Asset Realisations	0.00	0.00	1.00	0.00	1.00	323.00	323.00	1.00	323.00
03B : 1st Floating Chargeholder Asset Realisations	0.00	0.00	0.80	0.00	0.80	251.00	313.75	0.80	251.00
04 : Bank Debt Realisations	0.00	0.00	34.60	0.00	34.60	11,652.00	336.47	34.60	11,652.00
05 : Other Asset Realisations	79.00	0.50	34.40	0.00	113.90	47,812.50	420.13	113.90	47,812.50
Realisations of Assets	79.00	0.50	70.00	0.00	149.50	59,987.50	401.35	149.50	59,987.50
Total Hours	114.70	13.58	198.90	44.70	348.88	125,468.20	360.00	348.88	123,455.20
Total Fees Claimed						117,100.00			

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

Time Entry - SIP9 Time & Cost Summary Category 2 Disbursements

0546 - Doris Limited
Project Code: POST
From: 17/04/2018 To: 16/04/2022

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
18/07/2018	Postage and losses : Letters sent - includes stamps	80.85
16/04/2020	Pension Asskial: Clumber Consulting	375.00
	Total	455.85

Appendix 3

Details of Work undertaken to date

Administration

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder and their managers. It 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 an office holder must follow.

- Convening a decision procedure to seek a decision from creditors to approve an increase in my remuneration.
- Supervising the work of advisors instructed on the case to assist in dealing with pension schemes; obtaining reports and updates from them on the work done; and checking the adequacy of the work done.
- Dealing with all routine correspondence and emails relating to the case.
- Maintaining and managing the estate bank account.
- Maintaining and managing a cashbook.
- Undertaking regular bank reconciliations of the estate bank account.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and issuing annual progress reports to creditors and members.
- Filing returns at Companies House.
- Preparing and filing VAT returns.
- Preparing and filing Corporation Tax returns.

Realisation of assets:

This represents the work involved in the protection and realisation of assets, which is undertaken directly for the benefit of creditors.

- Liaising with solicitors to assist in the realisation of assets.
- Removing a caution in respect of freehold property owned by the Company.

Creditors

Claims of creditors - the office holder needs to maintain up to date records of the names and addresses of creditors, together with the amounts of their claims as part of the management of the case, and to ensure that notices and reports can be issued to the creditors. The office holder also needs to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they are received. The office holder is required to undertake this work as part of their statutory functions

Dividends - the office holder has to undertake certain statutory formalities in order to enable them to pay a dividend to creditors. This includes writing to all creditors who have not lodged proofs of debt and reviewing the claims and supporting documentation lodged by creditors in order to formally agree their claims, which may involve requesting additional information and documentation from the creditors. This work is primarily undertaken for the benefit of creditors, but it also includes work that the office holder is required to undertake as part of their statutory functions.

- Reviewing proofs of debt received from creditors.

Investigations:

The insolvency legislation gives the office holder powers to take recovery action in respect of what are known as antecedent transactions, where assets have been disposed of prior to the commencement of the insolvency procedure, and also in respect of matters such as misfeasance and wrongful trading. The office holder is required by the Statements of Insolvency Practice to undertake an initial investigation in all cases to determine whether there are potential recovery actions for the benefit of creditors.

Notice to unsecured creditors of intention to declare a dividend

Doris Limited t/a Absolute Flowers and Home (“the Company”) – In Creditors’ Voluntary Liquidation

NOTICE IS GIVEN under rule 14.29 of The Insolvency (England and Wales) Rules 2016, by John Hedger, the Liquidator, to the non-preferential unsecured creditors of Doris Limited, that he intends declaring a first and final, dividend to the non-preferential unsecured creditors within two months of the last date for proving specified below.

Creditors who have not already proved are required, on or before 10 June 2022, the last date for proving, to submit a proof of debt to me at Seneca IP Limited, Speedwell Mill, Old Coach Road, Tansley, Matlock, DE4 5FY and, if so requested by me, to provide such further details or produce such documentary or other evidence as may appear to be necessary. A creditor who has not proved his debt before the date specified above is not entitled to disturb the dividend because he has not participated in it. No further public advertisement or invitation to prove debts will be given.

Creditors requiring further information regarding the above, should either contact me at Speedwell Mill, Old Coach Road, Tansley, Matlock, DE4 5FY, or contact James Anneron by telephone on 01629 761700, or by email at james.annerson@seneca-ip.co.uk.

Please Note: The last date for submitting a proof of debt is 10 June 2022.

Dated this 12th day of May 2022

John Hedger
Liquidator