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

TUESDAY

A7X867TK
A15 15/01/2019 #60
COMPANIES HOUSE

1 Company details

Company number	1 0 0 0 8 6 0 2
Company name in full	Pinewoods Supply Consulting Limited

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

2 Liquidator's name

Full forename(s)	Michael
Surname	Jenkins

3 Liquidator's address

Building name/number	11 Clifton Moor Business Village
Street	James Nicolson Link
Post town	Clifton Moor
County/Region	York
Postcode	Y O 3 0 4 X G
Country	

4 Liquidator's name ❶

Full forename(s)	David Adam
Surname	Broadbent

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

5 Liquidator's address ❷

Building name/number	11 Clifton Moor Business Village
Street	James Nicolson Link
Post town	Clifton Moor
County/Region	York
Postcode	Y O 3 0 4 X G
Country	

❷ **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 7	m 1 m 1	y 2 y 0 y 1 y 7
To date	d 1 d 6	m 1 m 1	y 2 y 0 y 1 y 8

7 Progress report

☑ The progress report is attached

8 Sign and date

Liquidator's signature	Signature X	X
Signature date	d 1 d 4	m 0 m 1 y 2 y 0 y 1 y 9

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: Ian Gostellow

Company name: Begbies Traynor (Central) LLP

Address: 11 Clifton Moor Business Village
James Nicolson Link

Post town: Clifton Moor

County/Region: York

Postcode: Y O 3 0 4 X G

Country:

DX:

Telephone: 01904 479801

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

Begbies Traynor

XMVL1204P

Pinewoods Supply Consulting Limited

(in Members Voluntary Liquidation)

Progress Report

Period: 17 November 2017 to 16 November 2018

Important Notice

This report has been produced solely to comply with our statutory duty to report to members of the Company pursuant to Section 92A of the Insolvency Act 1986.

This report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by members for any purpose other than this report to them, or by any other person for any purpose whatsoever.

Contents

- Interpretation
- Company information
- Details of appointment of liquidators
- Progress during the period
- Creditors
- Distributions to members
- Remuneration and disbursements
- Liquidators' expenses
- Assets that remain to be realised and work that remains to be done
- Other relevant information
- Members' rights
- Conclusion
- Appendices

1. Liquidators' account of receipts and payments
2. Liquidators' time costs and disbursements
3. Statement of Liquidators' expenses

1. INTERPRETATION

Expression	Meaning
"the Company"	Pinewoods Supply Consulting Limited (in Members Voluntary Liquidation)
"the liquidators", "we", "our" and "us"	Michael Jenkins and David Adam Broadbent of Begbies Traynor (Central) LLP, 11 Clifton Moor Business Village, James Nicolson Link Clifton Moor, York, YO30 4XG
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency (England and Wales) Rules 2016 (as amended)
"secured creditor" and "unsecured creditor"	Secured creditor, in relation to a company, means a creditor of the company who holds in respect of his debt a security over property of the company, and "unsecured creditor" is to be read accordingly (Section 248(1)(a) of the Act)
"security"	(i) In relation to England and Wales, any mortgage, charge, lien or other security (Section 248(1)(b)(i) of the Act); and (ii) In relation to Scotland, any security (whether heritable or moveable), any floating charge and any right of lien or preference and any right of retention (other than a right of compensation or set off) (Section 248(1)(b)(ii) of the Act)
preferential creditors	Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act

2. COMPANY INFORMATION

Company registered number:	10008602
Company registered office:	11 Clifton Moor Business Village, James Nicolson Link Clifton Moor, York, YO30 4XG
Former trading address:	32 Florence Road, Harrogate, HG2 0LD

3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced:	17 November 2017
Date of liquidators' appointment:	17 November 2017

4. PROGRESS DURING THE PERIOD

Receipts and Payments

Attached at Appendix 1 is our abstract of receipts and payments for the period from 17 November 2017 to 16 November 2018.

What work has been done in the period of this report, why was that work necessary and what has been the financial benefit (if any) to creditors?

Details of the types of work that generally fall into the headings mentioned below are available on our firm's website - http://www.begbies-traynorgroup.com/work-details Under the following headings we have explained the specific work that has been undertaken on this case. Not every piece of work has been described, but we have sought to give a proportionate overview which provides sufficient detail to allow members to understand what has been done, why it was necessary and what financial benefit (if any) the work has provided to members.

The costs incurred in relation to each heading are set out in the Time Costs Analysis which is attached.

General case administration and planning

Includes the initial set-up of the case and the time spent by support staff in dealing with administration duties.

It is necessary to develop and review the strategy in respect of certain key elements, such as asset realisations and investigations, dependent upon the specific circumstances of a case. Periodic reviews are carried out in order to ensure that asset realisations and investigations are progressing satisfactorily and that statutory requirements of the relevant legislation are complied with. Generally, it is necessary to maintain records to demonstrate how the case was administered and to document the reasons for any decisions that materially affect the case.

This has not benefitted members financially but was necessary in accordance with insolvency legislation.

Compliance with the Insolvency Act, Rules and best practice

We have issued notice of our appointment to the necessary parties, filed all required documents with the Registrar of Companies and advertised the required notices in the London Gazette.

This has not benefitted members financially but was necessary in accordance with insolvency legislation.

Realisation of assets

Cash at Bank

The sum of £94,420.98 has been received, being the credit balance at the Company's bank account after closing charges.

Bank Interest Gross

We have a received a small amount of bank interest following the investment of funds.

Dealing with all creditors' claims (including employees), correspondence and distributions

This represents the time spent in corresponding with HMRC in relation to obtaining tax clearance, which has now been received, plus distributing the surplus funds to the shareholders.

Other matters which includes meetings, tax, litigation, pensions and travel

Matters included in this category include time spent traveling to meetings, holding other meetings and the preparation and submission of tax returns.

5. CREDITORS

As in any liquidation, in a members' voluntary liquidation creditors are required to prove their claims and the liquidators must examine the proofs and the particulars of the claims and admit them, in whole or in part, or reject them. The liquidators must then settle the priorities of the creditors (as between secured, preferential and unsecured creditors) before paying them in full with statutory interest.

The statement of assets and liabilities embodied within the declaration of solvency sworn by the directors indicated that there were no outstanding creditors.

6. DISTRIBUTIONS TO MEMBERS

On 29 December 2017, a first interim distribution of £45,000 per £1 share was paid to the shareholder, resulting in funds totalling £90,000 being distributed.

7. REMUNERATION & DISBURSEMENTS

Our remuneration has been fixed by reference to the time properly given by us (as liquidators) and the various grades of our staff calculated at the prevailing hourly charge out rates of Begbies Traynor (Central) LLP, in attending to matters arising in the liquidation subject to us having agreed that our remuneration shall not exceed the sum of £2,500 in circumstances where the value of time given by us and our staff in attending to matters arising in the winding up exceeds this sum.

We are also authorised to draw disbursements for services provided by our firm and/or entities within the Begbies Traynor group, in accordance with our firm's policy, details of which were presented to the general meeting of the Company at which various resolutions, including the special resolution that the Company be wound up voluntarily, were passed and which is attached at Appendix 2 of this report.

Our time costs for the period from 17 November 2017 to 16 November 2018 amount to £3,499 which represents 17.9 hours at an average rate of £195.47 per hour.

The following further information in relation to our time costs and disbursements is set out at Appendix 2:

- Time Costs Analysis for the period 17 November 2017 to 16 November 2018
- Begbies Traynor (Central) LLP's charging policy

To date, we have drawn the total sum of £2,500 on account.

The Time Costs Analysis for the period of this report attached at Appendix 2 shows the time spent by each grade of staff on the different types of work involved in the case, and gives the total costs and average hourly rate charged for each work type.

Please note that the analysis provides details of the work undertaken by us and our staff following our appointment only.

Disbursements

To 16 November 2018, we have also drawn disbursements in the sum of £35.00

8. LIQUIDATORS' EXPENSES

A statement of the expenses incurred during the period of this progress report is attached at Appendix 3.

9. ASSETS THAT REMAIN TO BE REALISED AND WORK THAT REMAINS TO BE DONE

What work remains to be done, why is this necessary and what financial benefit (if any) will it provide to members?

General case administration and planning

We shall continue to ensure that the case is adequately bonded (an insurance to protect the interests of unsecured creditors in the potential asset realisations on a case).

Our support staff will also continue with their cashiering duties, such as banking funds, maintaining accounting records and invoicing in respect of remuneration and disbursements.

This will not benefit members financially, but is necessary in accordance with insolvency legislation.

Compliance with the Insolvency Act, Rules and best practice

Insolvency legislation requires insolvency practitioners holding office to produce a final report to all members which is filed with the Registrar of Companies.

This will not benefit members financially but is necessary in accordance with insolvency legislation.

Dealing with all creditors' claims (including employees), correspondence and distributions

As tax clearance has now been received, we will be making a second and final distribution to the shareholders as soon as possible.

Other matters which includes meetings, tax, litigation, pensions and travel

We will prepare and submit any further post liquidation tax returns as and when they become due.

How much will this further work cost?

As detailed above we have agreed to limit our remuneration to £2,500 plus VAT. In the circumstances there will be no additional costs.

Expenses

We do not anticipate incurring any additional expenses in carrying out this work.

10. OTHER RELEVANT INFORMATION

Use of personal information

Please note that in the course of discharging our statutory duties as liquidators, we may need to access and use personal data, being information from which a living person can be identified. Where this is necessary, we are required to comply with data protection legislation. If you are an individual and you would like further information about your rights in relation to our use of your personal data, you can access the same at https://www.begbies-traynorgroup.com/privacy-notice If you require a hard copy of the information, please do not hesitate to contact us.

11. MEMBERS' RIGHTS

Right to request further information

Pursuant to Rule 18.9 of the Rules, within 21 days of the receipt of this report a member or members of the Company with at least 5% of the voting total rights of all the members having the right to vote at general meetings of the Company (or any member or members with less than 5% of the total voting rights, but with the permission of the court) may request in writing that we provide further information about our remuneration or expenses which have been incurred during the period of this progress report.

Right to make an application to Court

Pursuant to Rule 18.34 of the Rules, within 8 weeks of receipt of this progress report any member or members of the Company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the Company (or any member, or members with less than 10% of the total voting rights, but with the permission of the Court) may make an application to court on the grounds that the remuneration charged or the expenses incurred during the period of this progress report are excessive or, the basis fixed for our remuneration is inappropriate.

12. CONCLUSION

We will report again in approximately twelve months time or at the conclusion of the liquidation, whichever is the sooner.

Michael Jenkins
Joint Liquidator

Dated 14 January 2019

APPENDIX 1

ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 17 November 2017 to 16 November 2018

Pinewoods Supply Consulting Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments
To 16/11/2018

Dec of Sol £		£	£
	ASSET REALISATIONS		
94,260.00	Cash at Bank	94,420.98	
	Bank Interest Gross	1.94	
			94,422.92
	COST OF REALISATIONS		
	Office Holders Fees	2,500.00	
	Liquidators' Disbursements	35.00	
	Irrecoverable VAT	557.76	
	Statutory Advertising	253.80	
			(3,346.56)
	DISTRIBUTIONS		
	Ordinary Shareholders	90,000.00	
			(90,000.00)
94,260.00			**1,076.36**
	REPRESENTED BY		
	Bank 1 Current		1,076.36
			1,076.36

Note:

TIME COSTS AND DISBURSEMENTS

a. Begbies Traynor (Central) LLP,'s charging policy;

b. Time Costs Analysis for the period from 17 November 2017 to 16 November 2018.

BEGBIES TRAYNOR CHARGING POLICY

INTRODUCTION

This note applies where a licensed insolvency practitioner in the firm is acting as an office holder of an insolvent estate and seeks creditor approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to creditors regarding the office holder's fees following the passing of a resolution for the office holder to be remunerated on a time cost basis. Best practice guidance[1] requires that such information should be disclosed to those who are responsible for approving remuneration.

In addition, this note applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm. It also applies where payments are to be made to parties other than the firm, but in relation to which the office holder, the firm or any associate has an interest. Best practice guidance[2] indicates that such charges should be disclosed to those who are responsible for approving the office holder's remuneration, together with an explanation of how those charges are calculated.

OFFICE HOLDER'S FEES IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

The office holder has overall responsibility for the administration of the estate. He/she will delegate tasks to members of staff. Such delegation assists the office holder as it allows him/her to deal with the more complex aspects of the case and ensures that work is being carried out at the appropriate level. There are various levels of staff that are employed by the office holder and these appear below.

The firm operates a time recording system which allows staff working on the case along with the office holder to allocate their time to the case. The time is recorded at the individual's hourly rate in force at that time which is detailed below.

EXPENSES INCURRED BY OFFICE HOLDERS IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

Best practice guidance classifies expenses into two broad categories:

- *Category 1 disbursements (approval not required)* - specific expenditure that is directly related to the case and referable to an independent external supplier's invoice. All such items are charged to the case as they are incurred.

- *Category 2 disbursements (approval required)* - items of expenditure that are directly related to the case which include an element of shared or allocated cost and are based on a reasonable method of calculation, but which are not payable to an independent third party.

  (A) The following items of expenditure are charged to the case (subject to approval):

---

[1] Statement of Insolvency Practice 9 (SIP 9) – Remuneration of insolvency office holders in England & Wales
[2] Ibid 1

- Internal meeting room usage for the purpose of statutory meetings of creditors is charged at the rate of £100 per meeting; and

- Car mileage is charged at the rate of 45p per mile.

Expenses which should be treated as Category 2 disbursements (approval required) – in addition to the two categories referred to above, best practice guidance indicates that where payments are to be made to outside parties in which the office holder or his firm or any associate has an interest, these should be treated as Category 2 disbursements.

Services provided by an entity within the Begbies Traynor group

The following items of expenditure which relate to services provided by entities within the Begbies Traynor group, of which the office holder's firm is a member, are also to be charged to the case (subject to approval):

- Asset Recovery, Appraisal and Valuation, Disposal and Consultancy services are provided by Eddisons Commercial which is part of Begbies Traynor Group plc.

  Due to the varied nature of the work carried out, Asset Recovery, Appraisal and Disposal costs are charged on one or more of the following basis.

  These costs are paid from asset realisations of the company:

  Time costs of £ 275 per hour – Director
  Time costs of £ 180 per hour – Associate Director
  Time costs of £ 120 per hour – Surveyor
  Time costs of £ 100 per hour – Graduate
  Time costs of £ 80 per hour – Administrator
  Time costs of £ 35 per hour – Porter

  10% of realisations in respect of asset sales and auction sales
  15% Buyers Premium in respect of auction sales

  A fixed charge fee by agreement within the rates above

  Any necessary additional services which might be provided would be within these rates.

- Eddisons Insurance Services Limited is also part of Begbies Traynor Group plc and provides insurance services on a fixed premium basis.

(B) The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a *Category 1 disbursement*:

- Telephone and facsimile
- Printing and photocopying
- Stationery

BEGBIES TRAYNOR CHARGING POLICY

INTRODUCTION

This note applies where a licensed insolvency practitioner in the firm is acting as an office holder of an insolvent estate and seeks creditor approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to creditors regarding the office holder's fees following the passing of a resolution for the office holder to be remunerated on a time cost basis. Best practice guidance[1] requires that such information should be disclosed to those who are responsible for approving remuneration.

In addition, this note applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm. It also applies where payments are to be made to parties other than the firm, but in relation to which the office holder, the firm or any associate has an interest. Best practice guidance[2] indicates that such charges should be disclosed to those who are responsible for approving the office holder's remuneration, together with an explanation of how those charges are calculated.

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The office holder has overall responsibility for the administration of the estate. He/she will delegate tasks to members of staff. Such delegation assists the office holder as it allows him/her to deal with the more complex aspects of the case and ensures that work is being carried out at the appropriate level. There are various levels of staff that are employed by the office holder and these appear below.

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- *Category 2 disbursements (approval required)* - items of expenditure that are directly related to the case which include an element of shared or allocated cost and are based on a reasonable method of calculation, but which are not payable to an independent third party.

  (A) The following items of expenditure are charged to the case:

  - Internal meeting room usage for the purpose of statutory meetings of creditors is charged at the rate of £100 per meeting;
  - Car mileage is charged at the rate of 45 pence per mile;
  - Storage of books and records (when not chargeable as a *Category 1 disbursement*) is charged on the basis that the number of standard archive boxes held in storage for a particular case bears to the total of all archive boxes for all cases in respect of the period for which the storage charge relates;

[1] Statement of Insolvency Practice 9 (SIP 9) – Remuneration of insolvency office holders in England & Wales
[2] Ibid 1

Expenses which should be treated as Category 2 disbursements (approval required) – in addition to the two categories referred to above, best practice guidance indicates that where payments are to be made to outside parties in which the office holder or his firm or any associate has an interest, these should be treated as Category 2 disbursements.

Services provided by other entities within the Begbies Traynor group

The following items of expenditure which relate to services provided by entities within the Begbies Traynor group, of which the office holder's firm is a member, are also to be charged to the case (subject to approval):

- Asset Recovery, Appraisal and Valuation, Disposal and Consultancy services are provided by Eddisons Commercial which is part of Begbies Traynor Group plc.

Due to the varied nature of the work carried out, Asset Recovery, Appraisal and Disposal costs are charged on one or more of the following basis.

- These costs are paid from asset realisations of the company:

Time costs of £ 275 per hour – Director
Time costs of £ 180 per hour – Associate Director
Time costs of £ 120 per hour – Surveyor
Time costs of £ 100 per hour – Graduate
Time costs of £ 80 per hour – Administrator
Time costs of £ 35 per hour – Porter

- 10% of realisations in respect of asset sales and auction sales
- 15% Buyers Premium in respect of auction sales

- A fixed charge fee by agreement within the rates above

Any necessary additional services which might be provided would be within these rates.

(B) The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a *Category 1 disbursement*:

- Telephone and facsimile
- Printing and photocopying
- Stationery

BEGBIES TRAYNOR CHARGE-OUT RATES

Begbies Traynor is a national firm. The rates charged by the various grades of staff that may work on a case are set nationally, but vary to suit local market conditions. The rates applying to the York office as at the date of this report are as follows:

Grade of staff	Charge-out rate (£ per hour) 1 December 2018 – until further notice
Partner	495
Director	445
Senior Manager	395
Manager	345
Assistant Manager	250
Senior Administrator	225
Administrator	175
Junior Administrator	140
Support	140

Prior to 1 December 2018, the following rates applied:

Grade of staff	Charge-out rate (£ per hour)
Partner	395
Director	345
Senior Manager	310
Manager	265
Assistant Manager	205
Senior Administrator	175
Administrator	135
Junior Administrator	110
Support	60 - 110

Time spent by support staff such as secretarial, administrative and cashiering staff is charged directly to cases. It is not carried as an overhead.

Time is recorded in 6 minute units.

SIP9 Pinewoods Supply Consulting Li - Members Voluntary Liquidation - 83PI069.MVL : Time Costs Analysis From 17/11/2017 To 16/11/2018

Staff Grade		Consultant/Partner	Director	Snr Mngr	Mngr	Asst Mngr	Snr Admin	Admin	Jnr Admin	Support	Total Hours	Time Cost £	Average hourly rate £
General Case Administration and Planning	Case planning			0.6				1.5	1.2		3.3	520.50	157.73
	Administration			3.4				2.0	0.3	0.6	6.3	1,423.00	225.87
	Total for General Case Administration and Planning:			**4.0**				**3.5**	**1.5**	**0.6**	**9.6**	**1,943.50**	**202.45**
Compliance with the Insolvency Act, Rules and best practice	Appointment							1.8		0.2	2.0	265.00	132.50
	Banking and Bonding			1.4					0.5	2.2	4.1	731.00	178.29
	Case Closure												0.00
	Statutory reporting and statement of affairs												0.00
	Total for Compliance with the Insolvency Act, Rules and best practice:			**1.4**				**1.8**	**0.5**	**2.4**	**6.1**	**996.00**	**163.28**
Investigations	CDDA and investigations												0.00
	Total for Investigations:												**0.00**
Realisation of assets	Debt collection												0.00
	Property, business and asset sales												0.00
	Retention of Title/Third party assets												0.00
	Total for Realisation of assets:												**0.00**
Trading	Trading												0.00
	Total for Trading:												**0.00**
Dealing with all creditors claims (including employees), correspondence and distributions	Secured												0.00
	Others							0.5			0.5	67.50	135.00
	Creditors committee												0.00
	Total for Dealing with all creditors claims (including employees), correspondence and distributions:							**0.5**			**0.5**	**67.50**	**135.00**
Other matters which includes seeking decisions of creditors, meetings, tax, litigation, pensions and travel	Seeking decisions of creditors												0.00
	Meetings												0.00
	Other							0.2			0.2	27.00	135.00
	Tax			1.5							1.5	465.00	310.00
	Litigation												0.00
	Total for Other matters:			**1.5**				**0.2**			**1.7**	**492.00**	**289.41**
	Total hours by staff grade:			**6.9**				**6.0**	**2.0**	**3.0**	**17.9**		
	Total time cost by staff grade:			**2,139.00**				**810.00**	**220.00**	**330.00**		**3,499.00**	
	Average hourly rate £:	**0.00**	**0.00**	**310.00**	**0.00**	**0.00**	**0.00**	**135.00**	**110.00**	**110.00**			**195.47**
	Total fees drawn to date £:											**2,500.00**	

STATEMENT OF LIQUIDATORS' EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £	Amount discharged £	Balance (to be discharged) £
Expenses incurred with entities **not** within the Begbies Traynor Group				
Statutory Advertising	Courts Advertising Limited	253.80	253.80	Nil
Bond (Category One Disbursement)	Marsh Limited	30.00	30.00	Nil
Swear Fee (Category One Disbursement)	Harrowells Limited	5.00	5.00	Nil