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## **Joint liquidators' reports**

### **Annual progress report**

(13 December 2018 to 12 December 2019)

### **Final account**

(13 December 2019 to 2 January 2020)

20 January 2020

***C. & G. Concrete Limited***

(in liquidation)

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# Abbreviations and definitions

The following table shows the abbreviations and insolvency terms that may be used in this report:

Abbreviation or definition	Meaning
Company	C. & G. Concrete Limited
Liquidators/we/us/our firm	David Matthew Hammond and David Robert Baxendale PricewaterhouseCoopers LLP
IR16	Insolvency (England and Wales) Rules 2016
IA86	Insolvency Act 1986
CVL	Creditors' voluntary liquidation
HMRC	HM Revenue & Customs
prescribed part	The amount set aside for unsecured creditors from floating charge funds in accordance with Section 176A IA86 and the Insolvency Act 1986 (Prescribed Part) Order 2003
BAA	British Aggregates Association
secured creditors	Creditors with security in respect of their debt, in accordance with Section 248 IA86
preferential creditors	Generally, claims for unpaid wages earned in the four months before the insolvency up to £800, holiday pay and unpaid pension contributions in certain circumstances
Bank	HSBC Bank plc, the secured creditor
RPS	Redundancy Payments Service, an executive agency sponsored by the Department for Business, Energy and Industrial Strategy, which authorises and pays the statutory claims of employees of insolvent companies under the Employment Rights Act 1996
unsecured creditors	Creditors who are neither secured nor preferential
CDDA	Company Directors' Disqualification Act 1986
SIP	Statement of Insolvency Practice

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## Key messages

### *Why we've sent you this report*

We're writing to update you on the progress of the liquidation of the Company in the 12 months since our last report dated 1 February 2019. We also confirm that the Company's affairs are now fully wound up and provide our final account for the liquidation.

Creditors can still view our earlier reports on our website at [www.pwc.co.uk/egconcrete](http://www.pwc.co.uk/egconcrete). Please get in touch with May Mehdi on 0113 289 4742 or at [maysoon.mehdi@pwc.com](mailto:maysoon.mehdi@pwc.com) if you need any of the passwords to access the reports.

### *How much creditors have received*

The following table summarises the outcome for creditors.

<b>Class of creditor</b>	<b>Distributed (p in £)</b>	<b>Previous estimate (p in £)</b>
Secured creditors	N/A	N/A
Preferential creditors	100	100
Unsecured creditors	81	66-67

\*Please see the outcome for creditors section of this report for further details.

### *What you need to do*

This report is for your information and you don't need to do anything.

The enclosed notice of our final account before dissolution gives details of creditors' rights in relation to requesting further information, challenging our remuneration and expenses and objecting to the Liquidators' release from liability.

More information in relation to creditors' rights can also be found in the guide below:

<https://www.icaew.com/-/media/corporate/files/technical/insolvency/creditors-guides/2017/liquidations-creditor-fee-guide-6-april-2017.ashx?la=en>

You can also get a copy free of charge by telephoning May Mehdi on 0113 289 4742.

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## *Overview of what we've done to date*

On 16 May 2011, Edward Williams and I were appointed as joint administrators of the Company. The administration ended on 13 December 2011, when the Company went into creditors' voluntary liquidation and we were appointed as joint liquidators.

At the end of the previous administration, the key outstanding matters were as follows:

- Awaiting the outcome of a claim that was submitted on behalf of the Company to HMRC and the High Court for repayment of aggregates levy payments; and
- Payment of a distribution to the unsecured creditors of the Company.

The winding up of the Company is now complete and later in this report we provide an update to creditors on how we have deal with all outstanding matters in the case in further detail.

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# *Outcome for creditors*

## *Secured creditors*

The Bank's lending to the Company at the commencement of the prior administration was in the region of £6.2m and was secured by a debenture dated 1 October 1998.

The Bank recovered its lending in full during the administration process.

## *Preferential creditors (mainly employees)*

Preferential claims in this case represented amounts due for unpaid pension scheme contributions. There was one preferential claim submitted by the RPS which has been paid in full during the liquidation.

## *Unsecured creditors*

Dividends become available for unsecured creditors when there are sufficient funds (after costs of the liquidation) to pay the secured and preferential creditors in full, with an amount left over. In certain circumstances, part of the amount available for secured creditors may be ring-fenced for the benefit of unsecured creditors. This prescribed part is paid out of 'net property', which is floating charge realisations after costs, and after paying - or setting aside enough to pay - preferential creditors in full. But it only has to be made available where the floating charge was created on or after 15 September 2003.

In this case the prescribed part doesn't apply because the floating charge registered against the Company was created before 15 September 2003.

An interim dividend of 65p in the £ was paid to unsecured creditors (whose claims had been admitted) in October 2012. A total of £3,175,644 was distributed against admitted claims totalling £4,986,925. A catch-up dividend totalling £41,694 was paid in May 2013 to those creditors provided for (but not participating) in the earlier dividend.

A second and final dividend of £1,004,635 was paid to unsecured creditors on 25 June 2019 (equivalent to 16p in the £). Total funds of £4,221,973 have been paid to unsecured creditors representing a return of 81p in the £.

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## *Progress since we last reported*

### *Aggregates levy claim*

In our previous reports we advised that there was a possibility that the Company would be able to reclaim a rebate on an aggregate levy paid between 2002 and 2011. This was an environmental tax on the commercial exploitation of aggregate in the UK.

The BAA submitted a challenge to the levy to the European Commission in 2002 and in 2012 the European General Court annulled part of the legislation that related to State Aid.

During the liquidation, a claim totalling circa £6m was submitted on behalf of the Company to HMRC and the High Court for repayment of the levy (in accordance with Section 31 of the Finance Act 2001).

This matter has been subject to investigation by the European Commission, the decision of the investigation was delivered in March 2015. Following this the BAA appealed the decision and they were granted expedition by the EU General Court. We were hopeful a final judgement would have been made in 2017 however this did not happen.

If the appeal was granted in BAA's favour, the Company would still have to pursue proceedings separately.

In the period since we last reported, the BAA settled its action against HM Government in exchange for a full review of the Aggregates Levy. Unfortunately, this meant that the claim made by the Company for repayment could no longer succeed and all claims would need to be withdrawn.

We carried out the relevant obligations in order to withdraw our claim from the action upon receiving instructions from our solicitors. Therefore, no further action will be undertaken in this regard and conclusion of this matter has enabled the liquidation to be closed.

### *Dividend to unsecured creditors*

A previous dividend of 65p in the £ was paid to unsecured creditors (whose claims had been admitted) in October 2012. A total of £3,175,644 was distributed against admitted claims totalling £4,986,925. A catch-up dividend totalling £41,694 was paid in May 2013 to those creditors provided for (but not participating) in the earlier dividend.

We advised in our last report to creditors that there were sufficient funds available to pay a further dividend.

We prudently estimated that the dividend could be in the region of 1-2p in the £ based on the worst-case scenario taking into account the costs of the liquidation.

Once the aggregates levy claim matter was concluded, we prepared the case to issue its second and final dividend to creditors.

A second and final dividend of £1,004,635 was paid to unsecured creditors on 25 June 2019 (equivalent to 16p in the £). During the life of the case, we have successfully distributed total funds of £4,221,973 to the unsecured creditors of the Company representing a cumulative return of 81p in the £.

### *Realisation of assets*

All of the Company's assets have now been realised and there are no outstanding matters to deal with.

## Statutory and compliance

During the period of this report, we have dealt with the following statutory and compliance matters:

- Prepared and issued the seventh annual report;
- Completed the periodic case reviews as required by our regulatory body;
- Paid the second and final distribution to unsecured creditors; and
- Dealt with unclaimed dividends and reissue of dividend cheques.

## Investigations and actions

Nothing has come to our attention during the period under review to suggest that we need to do any more work in line with our duties under the CDDA and Statement of Insolvency Practice No.2.

## Our receipts and payments account

We set out in Appendix A an account of our receipts and payments in the liquidation from 13 December 2018 to 12 December 2019 and a cumulative receipts and payments since the date the Company entered liquidation. We also set out our receipts and payments in the period since 13 December 2019 to date.

## Our expenses

We set out in Appendix B a statement of the expenses we've incurred to the date covered by this report.

## Our fees

We set out in Appendix C an update on our fees, disbursements and other related matters.

## Creditors' rights

Creditors have the right to ask for more information within 21 days of receiving this report as set out in Rule 18.9 IR16. Any request must be in writing. Creditors can also challenge our fees and expenses within eight weeks of receiving this report as set out in Rule 18.34 IR16. This information can also be found in the guide to fees at: <http://www.icaew.com/-/media/corporate/files/technical/insolvency/creditors-guides/creditors-guide-liquidators-fees-final.ashx?la=en>

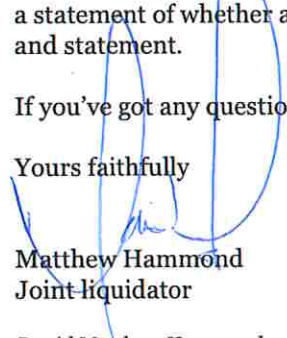
You can also get a copy free of charge by telephoning May Mehdi on 0113 289 4742.

## What we still need to do

The winding up of the Company is now complete. Following the end of the eight-week period within which creditors may object to our release, we will send a copy of this final account to the Registrar of Companies with a statement of whether any creditors of the Company objected. We will vacate office on sending the copy report and statement.

If you've got any questions, please get in touch with May Mehdi on 0113 289 4742.

Yours faithfully

  
Matthew Hammond  
Joint liquidator

*David Matthew Hammond and David Robert Baxendale have been appointed as joint liquidators of C. & G. Concrete Limited. Both are licensed in the United Kingdom to act as an Insolvency Practitioner by the Institute of Chartered Accountants in England and Wales. The joint liquidators are bound by the Insolvency Code of Ethics which can be found at: <https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>. The joint liquidators may act as controllers of personal data as defined by UK data protection law depending upon the specific processing activities undertaken. PricewaterhouseCoopers LLP may act as a processor on the instructions of the joint liquidators. Personal data will be kept secure and processed only for matters relating to the joint liquidators' appointment. Further details are available in the privacy statement on the [PwC.co.uk](http://PwC.co.uk) website or by contacting the joint liquidators.*

# Appendix A: Receipts and payments

## C. & G. Concrete Limited - In liquidation

	Total to 12 December 2018 (£)	13 December 2018 to 12 December 2019 (£)	13 December 2019 to 2 January 2020 (£)	Total to 2 January 2020 (£)
<b>FIXED CHARGE</b>				
<b>Receipts</b>				
Sale of business	30,276.90	-	-	30,276.90
Interest received gross	945.57	-	-	945.57
<b>Total</b>	<b>31,222.47</b>	<b>-</b>	<b>-</b>	<b>31,222.47</b>
<b>Payments</b>				
Agents' fees	900.00	-	-	900.00
Bank charges	1.00	-	-	1.00
<b>Total</b>	<b>901.00</b>	<b>-</b>	<b>-</b>	<b>901.00</b>
Distribution to chargeholder	5,762.28	-	-	5,762.28
<b>Fixed charge balance</b>	<b>24,559.19</b>	<b>-</b>	<b>-</b>	<b>24,559.19</b>
<b>FLOATING CHARGE</b>				
<b>Receipts</b>				
Book debts	12,494.57	-	-	12,494.57
Funds transferred from administrators	5,784,530.89	-	-	5,784,530.89
Third party funds	70,407.47	-	-	70,407.47
Interest received gross	33,516.05	-	-	33,516.05
Refunds	9,154.69	-	-	9,154.69
Sundry receipts	4,130.27	21,941.31	-	26,071.58
Post-appointment trading sales	3,209.24	-	-	3,209.24
Rent	3,730.18	-	-	3,730.18
Distributions received	1,468.85	-	-	1,468.85
Pre-appointment VAT refund	13,501.31	-	-	13,501.31
Contribution to costs	71,002.11	-	-	71,002.11
<b>Total</b>	<b>6,007,145.63</b>	<b>21,941.31</b>	<b>-</b>	<b>6,029,086.94</b>
<b>Payments</b>				
Prior appointee fees & expenses (time cost basis)	728,392.54	-	-	728,392.54
Office holder's fees (time cost basis)	506,271.27	110,303.87	-	616,575.14
Office holder's expenses	881.51	4,472.56	-	5,354.07
Legal fees	360,768.63	5,383.90	-	366,152.53
Legal disbursements	202.02	-	-	202.02
Rent	20,323.52	-	-	20,323.52
Third party funds	11,486.70	-	-	11,486.70
Sundry receipts	5,200.00	-	-	5,200.00
Rates	2,491.68	-	-	2,491.68
Membership fees	2,167.50	-	-	2,167.50
PAYE & NIC	746.00	-	-	746.00
Licenses & trade marks	720.00	-	-	720.00
Utilities	7,890.39	-	-	7,890.39
Agents' fees	535.03	-	-	535.03
Statutory advertising	272.92	-	-	272.92
Regulatory fees	170.34	-	25.75	170.34
Sundry expenses	14,477.68	-	-	14,477.68
Purchases*	83.74	-	-	83.74
Bank charges	332.84	5.27	-	338.11
Storage costs	56.01	33.03	-	89.04
Repairs and maintenance	43,913.92	2,084.52	-	45,998.44
Corporation tax	1,419.75	-	-	1,419.75
Irrecoverable VAT	-	414.78	-	414.78
Distribution to preferential creditors (100p in the £)	171.40	-	-	171.40
Distribution to unsecured creditors (65p in the £)	3,217,338.03	-	-	3,217,338.03
Distribution to unsecured creditors (16p in the £)	-	1,004,634.78	-	1,004,634.78
<b>Total</b>	<b>4,926,313.42</b>	<b>1,127,332.71</b>	<b>25.75</b>	<b>6,053,646.13</b>
<b>Floating charge balance</b>	<b>1,080,832.21</b>	<b>(1,105,391.40)</b>	<b>(25.75)</b>	<b>(24,559.19)</b>
VAT payable/(receivable)	(666.97)	666.97	-	(0.00)
<b>Total</b>	<b>1,104,724.43</b>	<b>(1,104,724.43)</b>	<b>(25.75)</b>	<b>(0.00)</b>
<b>Represented by</b>				
Held in Barclays Bank plc				NIL

Directors' statement of affairs has not been included in the above summary as all the assets were realised in the administration.

## Appendix B: Expenses

The following table provides details of our expenses. Expenses are amounts properly payable by us as joint liquidators from the estate and include our fees, but exclude distributions to creditors. The table also excludes any potential tax liabilities that we may need to pay as a liquidation expense because amounts becoming due will depend on the position at the end of the tax accounting period.

The table should be read in conjunction with the receipts and payments account at Appendix A, which shows expenses actually paid during the period and the total paid to date.

	Brought forward from preceding period £	Incurred in the period 13 December 2018 to 12 December 2019 £	Incurred in the period 13 December 2019 to 2 January 2020 £	Cumulative £
Agents' fees	900.00	-	-	900.00
Bank charges	1.00	5.27	-	6.27
Prior appointee fees & expenses (time cost basis)	728,392.54	-	-	728,392.54
Office holders' fees	527,677.27	110,303.87	-	637,981.14
Office holders' expenses	4,719.93	4,472.56	-	9,192.49
Legal fees	360,768.63	5,383.90	-	366,152.53
Legal disbursements	202.02	-	-	202.02
Rent	20,323.52	-	-	20,323.52
Sundry receipts	5,200.00	-	-	5,200.00
Rates	2,491.68	-	-	2,491.68
Membership fees	2,167.50	-	-	2,167.50
PAYE & NIC	746.00	-	-	746.00
Licences & trade marks	720.00	-	-	720.00
Utilities	7,890.39	-	-	7,890.39
Agents' fees	535.03	-	-	535.03
Statutory advertising	272.92	-	-	272.92
Regulatory fees	170.34	-	25.75	196.09
Sundry expenses	14,477.68	-	-	14,477.68
Purchases	83.74	-	-	83.74
Bank charges	332.84	-	-	332.84
Storage costs	56.01	33.03	-	89.04
Repairs and maintenance	43,913.92	2,084.52	-	45,998.44
<b>Total</b>	<b>1,722,042.96</b>	<b>122,283.15</b>	<b>25.75</b>	<b>1,844,351.86</b>

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## ***Appendix C: Remuneration update***

During the administration, creditors fixed the basis of the administrators' fees by reference to the time properly given by the administrators and their staff in dealing with the administration.

The fee basis agreed in the administration continued to apply in the liquidation. This means that our fees as liquidators have also been calculated on a time cost basis.

The time cost charges incurred in the period 13 December 2018 to 12 December 2019 are £59,890. During the period since 13 December 2019, time costs total £2,133.

Total costs for the liquidation to 2 January 2020 were £613,801 and these have been drawn in full. We have also drawn fees of £2,774 in relation to costs for the period from 3 January 2020 until we are released from office. Our costs will exceed this amount and the balance will be written off accordingly.

We set out in this Appendix details of our work to date, disbursements, subcontracted work and payments to associates. As advised, the purpose of this report is to report on the progress made in the period and to inform creditors that all matters have been completed in the liquidation.

*Our hours and average rates for the period 13 December 2018 to 12 December 2019*

Aspect of assignment	Partner	Director	Senior Manager	Manager	Senior Associate	Associate	Support	Total Sum of Cost £	Total Sum of Hours
Accounting & Treasury			0.25	1.10	3.10	7.80		3,206.25	12.25
Assets						4.55		822.00	4.55
Closure Procedures			1.75	4.00				2,413.75	5.75
Creditors	0.50		2.80	54.65		71.35		34,644.50	129.30
Employees & Pensions						0.10		18.00	0.10
Statutory & Compliance	0.50	0.50	1.20	11.80	3.55	29.15	0.20	11,306.25	46.90
Strategy & Planning	0.65	0.35	1.00	1.70		23.35		6,387.00	27.05
Tax & VAT						5.75		1,092.00	5.75
<b>Total for the period</b>	<b>1.65</b>	<b>0.85</b>	<b>7.00</b>	<b>73.25</b>	<b>6.65</b>	<b>142.05</b>	<b>0.20</b>	<b>59,889.75</b>	<b>231.65</b>
<b>Brought forward at 13 December 2018 *</b>								<b>553,911.00</b>	
<b>Total cost for period ending 12 December 2019</b>								<b>613,800.75</b>	

\*In our previous report, we stated that the time incurred totalled £540,537.75 and it is in fact £553,911.00

*Our hours and average rates for the period 13 December 2019 to 2 January 2020*

Aspect of assignment	Senior Manager	Manager	Associate	Total Cost (£)	Total Hours	Average hourly rate (£)
Accounting & Treasury			0.70	147.00	0.70	210.00
Closure Procedures		2.00		810.00	2.00	405.00
Employees & Pensions	0.10			84.00	0.10	840.00
Statutory & Compliance			4.60	966.00	4.60	210.00
Strategy & Planning			0.60	126.00	0.60	210.00
<b>Total for the period</b>	0.10	2.00	5.90	<b>2,133.00</b>	<b>8.00</b>	<b>266.63</b>
<b>Brought forward at 13 December 2019</b>				<b>613,800.75</b>		
<b>Total cost for period ending 2 January 2020</b>				<b>615,933.75</b>		

## *Our time charging policy and hourly rates*

We and our team charge our time for the work we need to do in the liquidation. We delegate tasks to suitable grades of staff, taking into account their experience and any specialist knowledge that is needed and we supervise them properly to maximise the cost effectiveness of the work done. Anything complex or important matters of exceptional responsibility are handled by our senior staff or us.

All of our staff who work on the liquidation (including our cashiers, support and secretarial staff) charge time directly to the case and are included in any analysis of time charged. Each grade of staff has an hourly charge out rate which is reviewed from time to time. For the avoidance of doubt, work carried out by our cashiers, support and secretarial staff is charged on a time costs basis and is included in the analysis of hourly rates charged by partners or other staff members. Time is charged in three minute units (i.e. 0.05 hours). We don't charge general or overhead costs.

We set out below the maximum charge-out rates per hour for the grades of our staff who already or who are likely to work on the liquidation.

<b>Grade</b>	<b>Up to 30 June 2019 £</b>	<b>From 1 July 2019 £</b>
Partner	890	910
Director	780	800
Senior manager	575	605
Manager	510	525
Senior associate – qualified	425	435
Senior associate – unqualified	315	325
Associate	265	270
Support staff	135	140

We call on colleagues in our Tax, VAT, Real Estate and Pensions departments where we need their expert advice. Their specialist charge-out rates vary but the following are the maximum rates by grade per hour.

<b>Grade</b>	<b>Up to 30 June 2019 £</b>	<b>From 1 July 2019 £</b>
Partner	1,445	1,520
Director	1,325	1,465
Senior manager	1,020	1,290
Manager	735	775
Senior Associate / consultant (qualified)	545	575
Senior Associate / consultant (unqualified)	-	330
Associate / assistant consultant	290	305
Support staff	160	250

In common with many professional firms, our scale rates may rise to cover annual inflationary cost increases.

## *Payments to associates*

We have not made any payments to associates of the firm.

## *Our work in the period since our last report*

Earlier in this section we have included an analysis of the time spent by the various grades of staff from 12 December 2018 to 2 January 2020.

Whilst this is not an exhaustive list, in the following table we provide more detail on the key areas of work:-

<b>Area of work</b>	<b>Work undertaken</b>	<b>What, if any, financial benefit the work provided to creditors OR whether it was required by statute</b>
Strategy & planning	<ul style="list-style-type: none"> <li>• Case strategy and progression meetings; and</li> <li>• Reviewed progress and amended strategy as appropriate.</li> </ul>	<ul style="list-style-type: none"> <li>• Required for the proper management of the liquidation.</li> </ul>
Creditors	<ul style="list-style-type: none"> <li>• Issued statutory notice of intended dividend to unsecured creditors;</li> <li>• Adjudicated further unsecured claims received;</li> <li>• Declaration and payment of second and final dividend to unsecured creditors; and</li> <li>• Dealt with uncashed dividend cheques and forwarded to ISA uncashed dividend account.</li> </ul>	<ul style="list-style-type: none"> <li>• Work was required by statute; and</li> <li>• Distribution of available funds to unsecured creditors.</li> </ul>
Accounting & treasury	<ul style="list-style-type: none"> <li>• Management of bank account;</li> <li>• Periodic bank reconciliations;</li> <li>• Dealt with any receipts and payments including transactions in respect of the second and final distribution to unsecured creditors;</li> <li>• Payment of uncashed dividend to ISA; and</li> <li>• Closure of bank accounts.</li> </ul>	<ul style="list-style-type: none"> <li>• Incidental to proper management of liquidation.</li> </ul>
Statutory & compliance	<ul style="list-style-type: none"> <li>• Prepared and drafted of the seventh progress report to creditors;</li> <li>• Complied with statutory filing requirements; and</li> <li>• Maintained case records and closure of systems and files.</li> </ul>	<ul style="list-style-type: none"> <li>• Statutory and regulatory requirements.</li> </ul>
Tax & VAT	<ul style="list-style-type: none"> <li>• Prepared and submitted final VAT 426 return.</li> </ul>	<ul style="list-style-type: none"> <li>• Required by statute and for recovering funds into the estate.</li> </ul>
Closure	<ul style="list-style-type: none"> <li>• Obtained relevant clearances to leave office; and</li> <li>• Prepared and distributed final account to creditors.</li> </ul>	<ul style="list-style-type: none"> <li>• Required by statute or other legal requirements.</li> </ul>

Work for the period from 3 January 2020 includes the preparation and circulation of this report and all other matters required to bring the liquidation and our appointment to an end including the close of our systems and files.

## *Disbursements*

We don't need to get approval to draw expenses or disbursements unless they are for shared or allocated services provided by our own firm, including room hire, document storage, photocopying, communication facilities. These types of expenses are called "Category 2" disbursements and they must be directly incurred on the case, subject to a reasonable method of calculation and allocation and approved by the same party who approves our fees.

Our expenses policy allows for all properly incurred expenses to be recharged to the liquidation and has been approved by creditors where required.

The following disbursements arose in the period 13 December 2018 to 12 December 2019.

<b>Category</b>	<b>Policy</b>	<b>Costs incurred £</b>
2	<b>Photocopying</b> - at 5 pence per sheet copied, only charged for circulars to creditors and other bulk copying.	-
2	<b>Mileage</b> - At a maximum of 71 pence per mile (up to 2,000cc) or 93 pence per mile (over 2,000cc)	-
1	All other disbursements reimbursed at cost <b>Postage</b>	7.00
	<b>Total</b>	7.00

No disbursements arose in the period since 13 December 2019.

## *Our relationships*

We have no business or personal relationships with the parties who approve our fees or who provide services to the liquidation where the relationship could give rise to a conflict of interest.

## *Legal and other professional firms*

We've instructed the following professionals on this case:

<b>Service provided</b>	<b>Name of firm / organisation</b>	<b>Reason selected</b>	<b>Basis of fees</b>
Legal advice on litigation	DLA Piper LLP	Specialist knowledge	Time costs
Legal advice on winding up petition	Gateley LLP	Specialist knowledge	Time costs

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## ***Appendix D: Other information***

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Company's registered name:	C. & G. Concrete Limited
Trading name:	N/A
Registered number:	00613713
Registered address:	Central Square, 8 <sup>th</sup> Floor, 29 Wellington Street, Leeds, LS1 4DL
Date of the Liquidators' appointment:	13 December 2011
Liquidators' names, addresses and contact details:	David Matthew Hammond of PwC, Cornwall Court, 10 Cornwall Street, Birmingham, B3 2DT David Robert Baxendale of PwC, 7 More London, Riverside, London, SE1 2RT Email: <a href="mailto:maysoon.mehdi@pwc.com">maysoon.mehdi@pwc.com</a> Telephone: 0113 289 4742

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***Appendix E: Notice of liquidators' final account before dissolution***

# Notice of liquidators' final account before dissolution

In accordance with rule 6.28 of the Insolvency (England and Wales) Rules 2016

(a) If the company is incorporated outside the UK or is an unregistered company comply with

Name of Company

C. & G. Concrete Limited

Company Number (a)

00613713

IR16 r1.6

We (b) David Matthew Hammond and David Robert Baxendale, the joint liquidators of the company, give notice to creditors and members that:-

- the company's affairs are fully wound up;
- the creditors have the right to request information from the liquidators under rule 18.9 of the Insolvency (England and Wales) Rules 2016 (IR16) (c);
- the creditors have the right to challenge the liquidators' remuneration and expenses under rule 18.34 IR16 (c);
- a creditor may object to the release of the liquidators by giving notice in writing to the liquidators before the end of the prescribed period;
- the prescribed period is the period ending at the later of—
  - eight weeks after delivery of the notice, or
  - if any request for information under rule 18.9 IR16 or any application to court under that rule or rule 18.34 IR16 is made when that request or application is finally determined;
- the liquidators will vacate office under section 171 of the Insolvency Act 1986 (IA86) on delivering to the registrar of companies the final account and notice saying whether any creditor has objected to release; and
- the liquidators will be released under section 173 IA86 at the same time as vacating office unless any of the company's creditors objected to the liquidators' release.

(b) Insert full names of liquidators

(c) Details of these rights can be found overleaf

Dated 20 January 2020

The joint liquidators' contact details are:

(d) postal address: c/o May Mehdi, PricewaterhouseCoopers LLP, 8<sup>th</sup> Floor, Central Square, 29 Wellington Street, Leeds, LS1 4DL

email address: [maysoon.mehdi@pwc.com](mailto:maysoon.mehdi@pwc.com)

telephone number: 0113 289 4742

### **Creditors' right to request information under rule 18.9 IR16**

The following may make a written request to the liquidator(s) for further information about remuneration or expenses set out in a final account—

- (a) a secured creditor;
- (b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question); or
- (c) any unsecured creditor with the permission of the court.

A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the account by the person, or by the last of them in the case of an application by more than one member or creditor.

The liquidator(s), within 14 days of receipt of such a request respond to the person or persons who requested the information by—

- (a) providing all of the information requested;
- (b) providing some of the information requested; or
- (c) declining to provide the information requested.

The liquidator(s) may respond by providing only some of the information requested or decline to provide the information if—

- (a) the time or cost of preparation of the information would be excessive; or
- (b) disclosure of the information would be prejudicial to the conduct of the proceedings;
- (c) disclosure of the information might reasonably be expected to lead to violence against any person; or
- (d) the liquidator is subject to an obligation of confidentiality in relation to the information.

A liquidator who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.

A creditor who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of—

- (a) the liquidator giving reasons for not providing all of the information requested; or
- (b) the expiry of the 14 days within which an liquidator must respond to a request.

The court may make such order as it thinks just.

### **Creditors' right to challenge the liquidator's remuneration and expenses under rule 18.34 IR16**

An application to court may be made in a winding-up on the grounds that—

- (a) the remuneration charged by the liquidator(s) is in all the circumstances excessive;
- (b) the basis fixed for the liquidators' remuneration under rules 18.16 and 18.20 IR16 is inappropriate; or
- (c) the expenses incurred by the liquidator(s) are in all the circumstances excessive.

Such an application for one or more of the orders set out in rule 18.36 or 18.37 IR16 may be made by—

- (a) a secured creditor,
- (b) an unsecured creditor with either—
  - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
  - (ii) the permission of the court.

The application by a creditor must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question.