

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	1	1	1	2	6	3	0	1
Company name in full	Maplebrook Wills Limited							

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

2

Liquidator's name

Full forename(s)	John Paul
Surname	Bell

3

Liquidator's address

Building name/number	C/o Clarke Bell Limited
Street	3rd Floor, The Pinnacle
Post town	73 King Street
County/Region	Manchester
Postcode	M 2 4 N G
Country	

4

Liquidator's name ^⓪

Full forename(s)	Toyah Marie
Surname	Poole

^⓪ Other liquidator
Use this section to tell us about another liquidator.

5

Liquidator's address ^⓪

Building name/number	C/o Clarke Bell Limited
Street	3rd Floor, The Pinnacle
Post town	73 King Street
County/Region	Manchester
Postcode	M 2 4 N G
Country	

^⓪ Other liquidator
Use this section to tell us about another liquidator.

LIQ03

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6 Period of progress report																
From date	d	0	d	5	m	1	m	2	y	2	y	0	y	2	y	4
To date	d	0	d	4	m	1	m	2	y	2	y	0	y	2	y	5
7 Progress report																
<input checked="" type="checkbox"/> The progress report is attached																
8 Sign and date																
Liquidator's signature	Signature															
	X	<i>John Beel</i>														X
Signature date	d	3	d	0	m	0	m	1	y	2	y	0	y	2	y	6

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
John Paul Bell

Company name
Clarke Bell Limited

Address
C/o Clarke Bell Limited

3rd Floor, The Pinnacle

Post town
73 King Street

Country/Region
Manchester

Postcode
M 2 4 N G

Country

DX

Telephone
0161 907 4044

 **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

**MAPLEBROOK WILLS LIMITED
("THE COMPANY")
IN LIQUIDATION**

**JOINT LIQUIDATORS' PROGRESS REPORT FOR THE PERIOD
FROM 05 DECEMBER 2024 TO 04 DECEMBER 2025**

CONTENTS

1. Statutory Information
2. The Joint Liquidators
3. Progress During the Period, Together With Receipts & Payments Made
4. Investigations
5. Remuneration and Expenses
6. Estimated Outcome for Creditors / Distributions
7. Further Information
8. Conclusion

APPENDICES

- Appendix A Receipts and Payments Account for the Period from 05 December 2024 to 04 December 2025, together with cumulative total.
- Appendix B Joint Liquidators' Expenses Policy
- Appendix C Joint Liquidators' Activities

1. STATUTORY INFORMATION

Name of Company: Maplebrook Wills Limited - In Liquidation ("the Company")
 Date of Incorporation: 28 December 2017
 Company Registered Number: 11126301
 Company Registered Office: 3rd Floor, The Pinnacle, 73 King Street, Manchester M2 4NG
 Company's Director(s):

	Date Appointed	Shares Held
Director(s)		
Amaraporn Chayangkul Pugh	30 July 2023	0

2. THE JOINT LIQUIDATORS

Names of Joint Liquidators: John Paul Bell, (8608) and Toyah Marie Poole (9740) Licensed Insolvency Practitioners of Clarke Bell Limited, 3rd Floor, The Pinnacle, 73 King Street, Manchester M2 4NG
 Date of Appointment: 05 December 2023
 Joint Liquidators' Contact Details: John Paul Bell and Toyah Marie Poole info@clarkebell.com
 Actions of Joint Liquidators; Any act required or authorised under any enactment to be done by a Liquidator may be done by either or both of the Liquidators acting jointly or alone.

3. PROGRESS DURING THE PERIOD, TOGETHER WITH RECEIPTS AND PAYMENTS MADE

Attached at Appendix A is a copy of our Receipts and Payments Account for the period under review, from 05 December 2024 to 04 December 2025, together with a cumulative total of the transactions made in this matter. I have reconciled the account against the financial records that I am required to maintain.

All figures detailed in the Receipts and Payments account are shown net of VAT.

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

The progress and movement on the Account is explained as follows:

Asset Realisations

As per my Progress Report dated 04 February 2025, all assets have been realised. As such, there is nothing further to report in this regard.

Costs of Realisations

To date, the following professional agents have been engaged by us to provide the appropriate assistance.

Item of Expense	Initial Estimate of Costs (excluding VAT) £	Costs Incurred During the Period Under Review (excluding VAT) £	Costs Incurred to Date (excluding VAT) £
Agent Costs – JPS Chartered Surveyors <ul style="list-style-type: none"> to value and sell the company's Computer Equipment. 	50.00	0.00	50.00
Solicitor Costs – Freeths LLP <ul style="list-style-type: none"> to assist with the Liquidator(s) statutory investigations into the company's affairs 	2,000.00	0.00	0.00

The choice of professionals 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 considered that the basis on which they will charge their fees represented value for money. I have reviewed the charges they have made, and I am satisfied that they are reasonable in the circumstances of this case.

As outlined below, since the period under review, Freeths LLP, have been instructed to assist with progressing our ongoing investigations into the company's affairs. Freeths LLP are currently reviewing the information provided and will advise accordingly in due course. Subject to the advice provided, their anticipated legal costs may increase.

The above expenses are Category 1 expenses, and those discharged to date are identified on the attached Receipts and Payments Account. It is noted that Agent costs of £50 have been discharged to date.

No further costs are anticipated to be incurred by JPS Chartered Surveyors.

The professional agents instructed are not connected and do not have any conflict in acting, as Agents, in this matter.

4. INVESTIGATIONS

As previously reported, my statutory investigations into the company's affairs remained ongoing. Creditors are aware that these investigations concern the movement of the company's assets and liabilities since the last set of formal accounts was prepared, as well as transactions undertaken during the company's final trading period.

Throughout the reporting period, I have continued to make extensive efforts to determine whether the transactions identified during the company's final trading period were made in the ordinary course of business. I have also continued enquiries into the movement of assets and liabilities during the same period to ensure that such movements can be accurately accounted for.

Despite repeated requests issued to the director and the company's bookkeeper, I have not received sufficient information to progress these enquiries.

Accordingly, following the period under review, I have formally instructed my Solicitors, Freeths LLP, to assist in obtaining the information required to advance my statutory investigations.

Freeths LLP are currently reviewing the material available and will advise me on the appropriate next steps in due course.

I will provide creditors with a further update in my next report.

5. REMUNERATION AND EXPENSES

Joint Liquidators' Remuneration and Expenses

Remuneration

Fixed Fee

As previously reported, the fixed fee approved by the company's creditors was £20,000 of which £594.42 has been drawn. None of this fee was drawn in the period under review.

Percentage of Realisations

The percentage approved by creditors is set out below. This table also details the assets which have been realised, together with the remuneration drawn.

Asset	Gross Realisation (£)	% agreed	Remuneration Permitted (£)	Remuneration Drawn to Date (£)
Computer Equipment	50.00	20	10.00	0.00
Right of Action Claim	0.00	20	0.00	0.00

Guidance for Creditors

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 <https://www.r3.org.uk/technical-library/england-wales/technical-guidance/creditor-guides/>.

You may also find it useful to read "A Guide To Liquidators' Fees" which can be downloaded from [R3 | Technical Library | England & Wales | Guidance | Fees](#). Please note that there are different versions of the Guidance Notes, and in this case, you should refer to the April 2021 version.

A hard copy of both documents can be obtained on request from this office.

Joint Liquidators' 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.

A detailed explanation of Category 1 and Category 2 expenses, together with the approved rates for Category 2 expenses, is set out in Appendix B.

Category 1 expenses are those that are directly attributable to a third party invoice.

Category 1 expenses incurred in the period under review, together with those incurred to date, are set out in the table below.

Type Of Expense	Provider	Incurred During The Period Under Review (£)	Paid To Date (£)	Total Amount Outstanding (£)
Statutory Advertising	Courts Advertising	0.00	0.00	286.30
Bordereau	Marsh Limited	0.00	0.00	20.00
Postage	Clarke Bell Limited	0.00	0.00	18.78

To date, Category 1 expenses have not been discharged, due to insufficient funds held.

Category 2 expenses are those that are based upon an estimate or an internally set rate.

Approval to enable us to draw Category 2 expenses in accordance with the schedule previously provided was granted by creditors at the creditors meeting held on 31 July 2024.

Category 2 expenses incurred in the period under review are set out in the table below.

Type Of Expense	Provider	Incurred During The Period Under Review (£)	Paid To Date (£)	Total Amount Outstanding (£)
Photocopying	Clarke Bell Limited	0.00	0.00	10.80

To date, Category 2 expenses have not been discharged, due to insufficient funds held.

6. ESTIMATED OUTCOME FOR CREDITORS / DISTRIBUTIONS

I set out specific information for each class of creditor.

Secured Creditor(s)

The company has no Secured creditors.

Secondary Preferential Creditors

The Liquidation commenced with secondary preferential creditor claims totalling £78,254.

At the date of this report, I have received claims totalling £176,807 from HM Revenue and Customs.

Prescribed Part for Unsecured Creditors Pursuant to s176A Insolvency Act 1986

Section 176A of the 1986 Insolvency Act provides that where the Company has created a Floating Charge on or after 15 September 2003 the Liquidator must calculate and make a 'Prescribed Part' of the Company's net property available for the unsecured creditors ahead of any distribution to the floating charge holder.

How the Provisions Apply to This Company

There are no floating charges created on or after 15 September 2003. Therefore, the provisions of s176A do not apply.

Unsecured Creditors

The Liquidation commenced with creditor claims totalling £90,737.

At the date of this report I have received claims totalling £1,858,588 from 6 creditors. These claims are higher than anticipated due to a material claim of £1,735,520 being received from HM Revenue & Customs.

I am yet to receive claims of £4,198 from 3 creditors, as per the Director(s) Statement of Affairs.

Dividend Prospects

Based on the information available to me at the date of this report, there are insufficient funds to enable a distribution to the unsecured creditors.

7. 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 Joint Liquidators' 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 Joint Liquidators as being excessive, and/or the basis of the Joint Liquidators' 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 above about Clarke Bell Limited that is of relevance to creditors can be found via our website at <https://www.clarkebell.com/provision-of-services-regulations/>

Clarke Bell Limited uses personal information in order to fulfil the legal obligations of our Insolvency Practitioners under the Insolvency Act and other relevant legislation, and also to fulfil the legitimate interests of keeping creditors and others informed about the insolvency proceedings. You can find more information on how Clarke Bell Limited uses your personal information on our website at <https://www.clarkebell.com/privacy-statement/>

8. CONCLUSION

I am required to deliver a copy of our progress report within two months after the end of the period covered by the report.

As detailed above, I am still in the process of dealing with a number of matters which require further investigation. As such, the Liquidation will remain open until these matters have been formally concluded.

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 Ben Masters on 0161 907 4044, or by email at benmasters@clarkebell.com.

Yours faithfully

A handwritten signature in black ink that reads "John Bell". The signature is written in a cursive style with a large initial 'J' and 'B'.

JOHN PAUL BELL
JOINT LIQUIDATOR

DATED: 30 JANUARY 2026

APPENDIX A
RECEIPTS AND PAYMENTS ACCOUNT

Maplebrook Wills Limited

In Liquidation

Joint Liquidators' Summary of Receipts and Payments

Statement of Affairs £	From 05 December 2024 To 04 December 2025 £	From 05 December 2023 To 04 December 2025 £
ASSET REALISATIONS		
50.00 Computer Equipment	0.00	50.00
Cash at Bank	0.00	707.28
Bank Interest Gross	0.37	7.99
	<u>0.37</u>	<u>765.27</u>
COSTS OF REALISATION		
Office Holders Fees	100.65	695.07
Agents/Valuers Fees	0.00	50.00
	<u>(100.65)</u>	<u>(745.07)</u>
SECONDARY PREFERENTIAL CREDITORS		
(78,254.00) HMRC - VAT	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
UNSECURED CREDITORS		
(90,736.79) Trade & Expense Creditors	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
DISTRIBUTIONS		
(85.00) A Shares Shareholders	0.00	0.00
(10.00) B Shares Shareholders	0.00	0.00
(5.00) C Shares Shareholders	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
<u>(169,040.79)</u>	<u>(100.28)</u>	<u>20.20</u>
REPRESENTED BY		
Bank 1 Current		20.20
		<u>20.20</u>

John Bell

John Paul Bell
Joint Liquidator

APPENDIX B

JOINT LIQUIDATORS' EXPENSES POLICY

Category 1 & Category 2 Expenses

Expenses are categorised as either Category 1 or Category 2.

Category 1

Category 1 expenses are clearly identifiable third party costs that are directly attributable to the case. Occasionally these expenses are paid by Clarke Bell Limited and then recharged to the case, usually when there are insufficient funds within the case to pay the expenses at the time it falls due. Specific approval from creditors is not required for Category 1 expenses.

Typical examples of Category 1 expenses are:

- Postage
- Advertising
- Insurance
- Travel costs
- External room hire

Category 2

Category 2 expenses are estimated or shared costs which may include some internal recharges from Clarke Bell Limited. It is likely that it is not possible, or too costly, to calculate the exact cost and an estimate is therefore used. These expenses can be paid from the case if the basis of the charge has been approved by creditors.

Typical examples of Category 2 expenses are:

- Photocopying
- Mileage
- Storage
- Agent costs where the Agent is deemed as an associate

The current levels of Category 2 expenses recovered by Clarke Bell Limited are as follows:

Photocopying at £0.15 per copy.
Mileage at £0.45 per mile.
Storage and destruction of records at £17 per box of records, per annum.

APPENDIX C

JOINT LIQUIDATORS' ACTIVITIES

Detailed below is a summary of the activities that have been undertaken in this matter during the period under review.

Staff of different levels will be involved in these activities dependent upon the level of experience required in order to keep costs to an appropriate level.

(a) 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 members, 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 office holders must follow.

- Reviewing the adequacy of the specific bond on a quarterly basis.
- Undertaking periodic file reviews.
- Maintenance of Liquidator's records.
- Preparing and filing VAT Returns.
- Reviewing the VAT position on a quarterly basis.
- Maintaining and managing the Liquidator's estate bank account.
- Undertaking regular reconciliations of the bank account containing estate funds.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and delivering progress reports to creditors and members.
- Filing returns at Companies House.
- Preparing and filing Corporation Tax Returns.

(b) Investigations

The Joint Liquidators have a duty to undertake investigations into the company's affairs, as well as the director's conduct.

- Recovering the books and records for the case.
- Preparing an inventory of the books and records recovered.
- Reviewing books and records to identify any transactions or actions the office holder may take against a third party in order to recover funds for the benefit of the estate.
- Undertaking any further investigations required in order to take any action necessary as identified in our statutory investigations.

(c) Creditors

Claims of creditors - The Joint Liquidators need 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. The Joint Liquidators also need to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they are received. The Joint Liquidators are required to undertake this work as part of their statutory functions.

- Maintaining a list of creditor claims.
- Dealing with creditor enquiries.

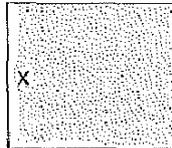
RULE 1.52 - CERTIFICATE OF DELIVERY

RE: MAPLEBROOK WILLS LIMITED ("THE COMPANY")

REGISTERED NUMBER: 11126301

I, Ben Masten, an employee of Clarke Bell Limited, confirm that on 30 January 2026, I

Uploaded to the IPS Portal, ips-docs.com



The following documents;

DOCUMENT(S) ISSUED:

Progress Report

As a result, the attached document will be deemed delivered to the parties shown on the attached listing on

30 January 2026

Please indicate where relevant and insert the separate date(s) of posting if circular sent to all relevant parties on different days.

DISBURSEMENT SUMMARY

	Number of sheets	Rate per sheet	£
Postage: (<input checked="" type="checkbox"/>)	N/A	N/A	
Photocopies			
TOTAL	-	-	

Added to WIP Ledger

Added By: