

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

WEDNESDAY



A08 04/12/2019 #144
COMPANIES HOUSE

1 Company details

Company number 03407197

Company name in full Pinnacle Heating Services Limited

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

2 Liquidator's name

Full forename(s) Edward

Surname Kerr

3 Liquidator's address

Building name/number Two Snowhill

Street Snow Hill Queensway

Post town Birmingham

County/Region

Postcode B46GA

Country

4 Liquidator's name

Full forename(s) Francis Graham

Surname Newton

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

5 Liquidator's address

Building name/number c/o BDO LLP Central Square

Street 29 Wellington Street

Post town Leeds

County/Region

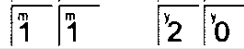
Postcode LS115RU

Country

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

Notice of progress report in voluntary winding up

Notice of progress report in voluntary winding up

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

Pinnacle Heating Services Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 12/11/2018 To 11/11/2019 £	From 12/11/2012 To 11/11/2019 £
ASSET REALISATIONS		
Administration Surplus	NIL	234,799.96
Bank Interest Gross	NIL	680.69
Book Debts	NIL	4,927.44
Director's Loan Account	NIL	167.21
Rates Refund	NIL	985.34
VAT Bad Debt Receipt	NIL	24,761.39
VAT Receivable Transferred from Admi	NIL	7,981.43
	NIL	274,303.46
COST OF REALISATIONS		
Agents' Fees & Disb - Contract Debts	NIL	1,295.60
Bank Charges	25.75	54.30
Corporation Tax	NIL	172.05
Insurance of Assets	NIL	808.25
Interest on Corporation Tax	NIL	0.31
Legal Fees	NIL	12,012.02
Liquidators' Disbursements	NIL	192.00
Liquidators' Fees	NIL	17,574.67
Mileage & Parking	NIL	22.32
Photocopying and Postage	NIL	1,348.97
Press liaison	NIL	233.50
Storage Costs	818.03	818.03
	(843.78)	(34,532.02)
PREFERENTIAL CREDITORS		
Preferential E.P.A.	NIL	25,302.10
Preferential Wages and Holiday Pay	NIL	19,688.06
	NIL	(44,990.16)
FLOATING CHARGE CREDTS		
Floating Charge	1,943.11	156,343.96
	(1,943.11)	(156,343.96)
UNSECURED CREDITORS		
Trade & Expense Creditors	NIL	34,992.57
Unsecured Employees	NIL	3,444.75
	NIL	(38,437.32)
	(2,786.89)	0.00
REPRESENTED BY		
Trade Creditors		(163.61)
Vat Input		163.61
		NIL

Note:

A dividend of 100p in the £, totalling £44,990.16, has been paid to the preferential creditors.

A dividend of 2.39p in the £, totalling £38,437.32, has been paid to the unsecured creditors. There is no provision for unsettled claims.

No statement of affairs figures are shown as this Company was previously in Administration and the majority of asset realisations were completed in the Administration.



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Fax: +44 (0)151 237 4545
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5 Temple Square
Temple Street
Liverpool
L2 5RH

TO ALL CREDITORS AND SHAREHOLDERS

2 December 2019

Our Ref 00182263/C2/EK/MG

Please ask for
Michelle Guy
Dial: 0151 237 4647
Email: BRCMT@bdo.co.uk

Dear Madams/Sirs

Pinnacle Heating Services Limited - In Creditors' Voluntary Liquidation ('the Company')
Registered number: 03407197

I set out below an annual progress report in accordance with Section 104A of the Insolvency Act 1986 and Rule 18.4 of the Insolvency (England and Wales) Rules 2016 ('the Rules'). This report covers the period of the Liquidation from 12 November 2018 to 11 November 2019 ('the Period').

Professional information regarding the Liquidators

The Joint Liquidators are Edward Kerr (officeholder No: 9021) of BDO LLP, Two Snowhill, Snow Hill Queensway, Birmingham, B4 6GA and Francis Graham Newton (officeholder No: 9310) of BDO LLP, Central Square, 29 Wellington Street, Leeds, LS11 5RU. As previously reported, there have been changes to those individuals appointed as Joint Liquidators following an appointment on 12 November 2012. The Joint Liquidators carry out their functions jointly and severally meaning any action can be done by one Liquidator or by both of them.

Receipts and Payments

I attach for your information a summary of my Receipts and Payments account, analysed to show activity in the last year compared to the compared to the whole of the Liquidation. The account shows a balance in hand of £Nil for your information.

Receipts

There were no receipts during the Period.

Payments

The only payments during the Period were bank charges of £26 and storage costs of £818.

Progress of the Liquidation

All outstanding statutory matters have been finalised including payment of unbanked dividend cheques to The Insolvency Service's unclaimed dividends account, a final payment to the secured creditor and the payments referred to above and the Joint Liquidators will shortly take steps to move the Company to dissolution.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business

The Joint Liquidators are Data Controllers as defined by the General Data Protection Regulations. BDO LLP will act as Data Processor on the instruction of the Data Controllers. Personal data will be kept secure and processed only for matters relating to the Liquidation of Pinnacle Heating Services Limited. Please see the privacy statement at <https://www.bdo.co.uk/en-gb/privacy-notices/insolvencies>



Assets

All assets have now been realised. I can confirm that there are no assets of a peculiar or special nature which cannot be sold. Consequently there has been no distribution of unsold assets to creditors, as mentioned in Rules 18.10/14.13 of the Rules.

Future Prospects

Secured creditors

As previously reported, the Company granted a fixed and floating charge to the Royal Bank of Scotland Plc ('the Bank') on 27 November 2008, and the Bank's indebtedness at the date of appointment was £331,775.

The Bank has received distributions totalling £156,344 in the Liquidation which includes a final dividend of £1,943 paid during the Period.

Preferential creditors

Distributions totalling £44,990 have been paid to the preferential creditors, representing 100 pence in the £.

Unsecured creditors

A first and final dividend, totalling £38,437 was paid to the unsecured creditors on 6 July 2018. Any unbanked cheques have now expired and the funds paid across to The Insolvency Service's unclaimed dividends account.

Prescribed Part

Under the provisions of Section 176A of the Act, where, after 15 September 2003, a company has granted a floating charge to a creditor, a proportion of the net property of that company must be made available purely for the unsecured creditors.

As reported previously, the Company did grant such a charge and, as stated above, a distribution has been made to the unsecured creditors under the terms of the prescribed part.

Investigations

The Joint Liquidators have a duty to investigate the affairs of the Company and also the conduct of the directors and in respect of the latter, to submit a confidential statutory report to the Secretary of State. I confirm that a report has been submitted.

The review of the Company's affairs and assets, to establish whether there are any actions that can be investigated for the benefit of the creditors, has been completed and concluded there are no causes of action to be pursued.



Joint Liquidators' Remuneration

Pursuant to the Rules, the Joint Liquidators are obliged to fix their remuneration in accordance with Rule 18.16. This permits remuneration to be fixed either:

- (1) as a percentage of the assets realised and distributed; and/or
- (2) by reference to the time the Joint Liquidators and the staff have spent attending to matters in the Liquidation; and/or
- (3) as a set amount; and/or
- (4) as a combination of the above.

The Joint Liquidators' remuneration has been approved on the basis of time properly spent in dealing with issues in the Liquidation. To date, the Joint Liquidators have drawn £17,575 in respect of remuneration as shown on the enclosed Receipts and Payments account.

I attach two schedules detailing the time costs incurred to date. The first schedule covers the Final Period, 12 November 2018 to 11 November 2019. This records time costs of £5,020 which represents 27 hours spent at an average charge out rate of £186 per hour.

The second schedule covers the whole period of appointment and records time costs of £68,600 which represents 367 hours spent at an average charge out rate of £187 per hour.

Detail of Work Undertaken

In the Period, work has been undertaken with regard to cashiering functions in raising final payments, etc, liaising with the Bank, the last report to creditors and planning the case closure. These costs have not been recovered.

For guidance, I enclose a document that outlines the policy of BDO LLP in respect of fees and disbursements.

Disbursements

Where disbursements are recovered in respect of precise sums expended to third parties there is no necessity for these costs to be authorised. These are known as category 1 disbursements. Since my last report, no category 1 disbursements have been incurred.

Some Liquidators recharge expenses, for example printing, photocopying and telephone costs, which cannot economically be recorded in respect of each specific case. Such expenses, which are apportioned to cases, require the approval of the creditors before they can be drawn, and these are known as category 2 disbursements. The policy of BDO LLP in respect of this appointment is not to charge any category 2 disbursements with the exception of mileage on the basis of the mileage scale approved by HMRC, being 45p per mile unless otherwise disclosed to the creditors. No category 2 disbursements have accrued during the Period.

Creditors' rights

I provide at the end of this report an extract from the Rules setting out the rights of creditors to request further information and/or challenge the remuneration or expenses within the Liquidation. Creditors may access information setting out creditors' rights in respect of the



approval of Liquidator's remuneration at <https://www.r3.org.uk/what-we-do/publications/professional/fees>.

The Insolvency Service has established a central gateway for considering complaints in respect of Insolvency practitioners. In the event that you make a complaint to me but are not satisfied with the response from me then you should visit <https://www.gov.uk/complain-about-insolvency-practitioner> where you will find further information on how you may pursue the complaint.

The Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to this appointment. A copy of the code is at: <http://www.icaew.com/en/members/regulations-standards-and-guidance/ethics/code-of-ethics-d>

If you require any further information please contact me or my colleague Michelle Guy at BRCMT@bdo.co.uk.

Yours faithfully
for and on behalf of
Pinnacle Heating Services Limited

A handwritten signature in black ink, appearing to read 'G. Newton'.

Graham Newton
Joint Liquidator
Authorised by the Insolvency Practitioners Association in the UK

Enclosures
Receipts and Payments Account
SIP 9 Time Cost Report for the Period of Report
SIP 9 Time Cost Report for the Period of Liquidation
BDO LLP Policy in Respect of Fees and Disbursements
Statement of Creditors' Rights in respect of Fees and Disbursements

Pinnacle Heating Services Limited
(In Liquidation)
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Name of Assignment

Pinnacle Heating Services-CVL

001822263

Summary of Time Charged and Rates Applicable for the Period From 12/11/2018 to 11/11/2019

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL		AV RT
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	
D. General Administration	0.10	51.10	4.05	1,222.85	0.25	32.75	3.25	659.90	7.00	482.80	0.35	25.55	15.00	2,474.95	165.0
H. Creditor Claims			0.35	113.05									0.35	113.05	323.0
I. Reporting	0.50	266.50	0.70	190.20	1.75	222.25	1.25	250.00	3.70	260.70			7.90	1,189.65	150.5
J. Distribution and Closure			3.85	1,242.65									3.85	1,242.65	322.7
	0.60	317.60	8.95	2,768.75	2.00	255.00	4.50	909.90	10.70	743.50	0.35	25.55			

Net Total	27.10	5,020.30
Secretarial Expense		0.00
Other Disbursements		0.00
Billed		0.00
Grand Total		5,020.30

Detail of Time Charged and Rates Applicable for the Period From 12/11/2012 to 11/11/2019

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £
B. Steps on Appointment														
02 Statutory Documentation			0.40	80.80					0.75	117.00			1.15	197.80
12 Setting up Internal Files			0.40	86.10					2.50	390.00			2.90	476.10
99 Other Matters							0.35	59.50	1.75	273.00			2.10	332.50
sub total -			0.80	166.90			0.35	59.50	5.00	780.00			6.15	1,006.40
B. Steps on Appointment														
C. Planning and Strategy														
07 Strategy Planning	0.35	180.90											0.35	180.90
sub total -	0.35	180.90		0.00									0.35	180.90
C. Planning and Strategy														
D. General Administration														
01 Insurance Matters			1.60	383.20					0.10	15.50			1.70	398.70
02 VAT	0.20	104.00	0.80	211.90					6.35	1,012.05			7.35	1,327.95
03 Taxation	0.40	208.00	3.05	685.80			4.60	922.20	12.25	1,115.00			20.30	2,931.00
04 Instruct Case Selections			0.30	66.20									0.30	66.20
06 Conduct Reports			0.10	20.20									0.10	20.20
07 Receipts Payments Accounts	0.10	51.10	9.25	2,344.85	0.60	75.00	6.30	1,161.10	22.55	2,002.70	4.90	323.50	43.70	5,958.25
08 Remuneration Issues			1.65	390.00					0.65	102.80			2.30	492.80

Detail of Time Charged and Rates Applicable for the Period From 12/11/2012 to 11/11/2019

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	£	Hours	£	Hours	£	Hours	£	Hours	£	Hours	£	Hours	£
09 Statutory Matters			0.65	156.35					0.20	13.40			0.85	169.75
14 General Discussions			0.85	189.65									0.85	189.65
15 Gen Admin Correspondence	3.00	1,399.50	8.85	2,263.90			3.30	614.45	32.25	4,479.10	0.80	55.20	48.20	8,812.15
16 Maintain Internal Files					0.75	96.25			6.55	1,028.35			7.30	1,124.60
sub total -	3.70	1,762.60	27.10	6,712.05	1.35	171.25	14.20	2,697.75	80.90	9,768.90	5.70	378.70	132.95	21,491.25
D. General Administration														
E. Assets Realisation/Dealing														
06 Property Related Matters			3.10	737.55									3.10	737.55
07 Debt Collection	6.50	2,750.50	35.40	7,643.45									41.90	10,393.95
09 Dealing with other Assets			0.45	108.90									0.45	108.90
99 Other Matters									0.20	31.00			0.20	31.00
sub total -	6.50	2,750.50	38.95	8,489.90					0.20	31.00			45.65	11,271.40
E. Assets Realisation/Dealing														
G. Employee Matters														
02 Dealing with Employees			3.75	957.95					1.45	208.25			5.20	1,166.20
03 IPA Matters			0.30	74.00					10.05	1,558.00	0.60	41.20	10.95	1,673.20
99 Other Matters			0.70	126.70	0.50	62.00	0.40	78.00	3.60	558.00			5.20	824.70

Detail of Time Charged and Rates Applicable for the Period From 12/11/2012 to 11/11/2019

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £
sub total -														
G. Employee Matters														
H. Creditor Claims														
02 Secured Creditors			4.75	1,158.65	0.50	62.00	0.40	78.00	15.10	2,324.25	0.60	41.20	21.35	3,664.10
03 Preferential Creditors														
04 Non-Preferential Creditors			11.00	2,462.35									11.00	2,462.35
06 Other Creditors			11.30	2,451.75					7.15	1,217.45	0.65	43.55	19.10	3,712.75
sub total -			17.50	3,897.15			24.35	4,749.50	6.30	981.85	4.45	298.55	52.60	9,927.05
H. Creditor Claims														
06 Other Creditors			39.80	8,811.25			24.35	4,749.50	13.45	2,199.30	5.75	386.95	83.35	16,147.00
sub total -														
I. Reporting														
01 Statutory Reporting	0.50	266.50	9.75	2,400.45	1.75	222.25	1.25	250.00	43.30	5,852.75			56.55	8,991.95
04 Reporting to Creditors	1.65	812.00											1.65	812.00
sub total -	2.15	1,078.50	9.75	2,400.45	1.75	222.25	1.25	250.00	43.30	5,852.75			58.20	9,803.95
I. Reporting														
J. Distribution and Closure														
01 Closure Planning			4.10	1,298.60									4.10	1,298.60
02 Distributions	1.30	692.90	8.15	2,131.50			3.90	780.00			1.40	99.40	14.75	3,703.80
04 Closure Documentation			0.10	32.30									0.10	32.30

Name of Assignment

Pinnacle Heating Services-CVL

00182263

Detail of Time Charged and Rates Applicable for the Period From 12/11/2012 to 11/11/2019

Description	PARTNER		MANAGER		ASSISTANT MANAGER		SENIOR ADMINISTRATOR		ADMINISTRATOR		OTHER STAFF		GRAND TOTAL	
	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £	Hours	Total £
sub total - J. Distribution and Closure	1.10	692.90	12.35	3,462.40			3.90	780.00			1.40	99.40	18.95	5,034.70
Net Total														68,599.70
Secretarial Expense														0.00
Other Disbursements														0.00
Billed														0.00
Grand Total														68,599.70



Pinnacle Heating Services Limited - In Liquidation

In accordance with best practice I provide below details of policies of BDO LLP in respect of fees and expenses for work in relation to the above insolvency.

The current charge out rates per hour of staff within my firm who may be involved in working on the insolvency, follows:

GRADE	£
Partner	549
Manager	242-380
Assistant Manager	218
Senior Administrator	206
Administrator	119-185
Other Staff	73-77

This in no way implies that staff at all such grades will work on the case. The rates charged by BDO LLP are reviewed in December and July each year and are adjusted to take account of inflation and the firm's overheads.

Time spent on casework is recorded directly to the relevant case using a computerised time recording system and the nature of the work undertaken is recorded at that time. Units of time can be as small as 3 minutes. BDO LLP records work in respect of insolvency work under the following categories:-

Pre Appointment
Steps upon Appointment
Planning and Strategy
General Administration
Asset Realisation/Management
Trading Related Matters
Employee Matters
Creditor Claims
Reporting
Distribution and Closure
Other Issues.

Under each of the above categories the work is recorded in greater detail in sub categories. Please note that the 11 categories provide greater detail than the six categories recommended by the Recognised Professional Bodies who are responsible for licensing and monitoring insolvency practitioners.

Where an officeholder's remuneration is approved on a time cost basis the time invoiced to the case will be subject to VAT at the prevailing rate.

Where remuneration has been approved on a time costs basis a periodic report will be provided to any committee appointed by the creditors or in the absence of a committee to the creditors. The report will provide a breakdown of the remuneration drawn and will enable the recipients to see the average rates of such costs.

Other Costs

Where expenses are incurred in respect of the insolvent estate they will be recharged. Such expenses can be divided into two categories.



1) Category 1

This heading covers expenses where BDO LLP has met a specific cost in respect of the insolvent estate where payment has been made to a third party. Such expenses may include items such as advertising, couriers, travel (by public transport), land registry searches, fees in respect of swearing legal documents etc. In each case the recharge will be reimbursement of a specific expense incurred.

2) Category 2

We propose to recover from the estate the cost of travel where staff use either their own vehicles or company cars in travelling connected with the insolvency. In these cases a charge of 45p per mile is raised which is in line with the HM Revenue & Customs Approved Mileage Rates (median - less than 10,000 miles per annum) which is the amount the firm pays to staff. Where costs are incurred in respect of mileage, approval will be sought in accordance with the Insolvency (England and Wales) Rules 2016 to recover this disbursement.

Where applicable, all disbursements will be subject to VAT at the prevailing rate.

BDO LLP
2 December 2019



Statement from the Insolvency (England and Wales) Rules 2016 regarding the rights of creditors in respect of the Joint Liquidators' fees and expenses:

Creditors' and members' requests for further information in administration, winding up and bankruptcy

18.9.—(1) The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14—

- (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);
 - (c) members of the company in a members' voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
 - (d) any unsecured creditor with the permission of the court; or
 - (e) any member of the company in a members' voluntary winding up with the permission of the court.
- (2) 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 report by the person, or by the last of them in the case of an application by more than one member or creditor.
- (3) The office-holder must, 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.
- (4) The office-holder 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 office-holder is subject to an obligation of confidentiality in relation to the information.
- (5) An office-holder 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.
- (6) A creditor, and a member of the company in a members' voluntary winding up, 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 office-holder giving reasons for not providing all of the information requested; or
 - (b) the expiry of the 14 days within which an office-holder must respond to a request.
- (7) The court may make such order as it thinks just on an application under paragraph (6).

Remuneration and expenses: application to court by a creditor or member on grounds that remuneration or expenses are excessive

18.34.—(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that—

- (a) the remuneration charged by the office-holder is in all the circumstances excessive;
 - (b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
 - (c) the expenses incurred by the office-holder are in all the circumstances excessive.
- (2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable—
- (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, or
 - (c) in a members' voluntary winding up—
 - (i) 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
 - (ii) a member of the company with the permission of the court.
- (3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ('the relevant report').



Applications under rules 18.34 and 18.35 where the court has given permission for the application

18.36.—(1) This rule applies to applications made with permission under rules 18.34 and 18.35.

- (2) Where the court has given permission, it must fix a venue for the application to be heard.
- (3) The applicant must, at least 14 days before the hearing, deliver to the office-holder a notice stating the venue and accompanied by a copy of the application and of any evidence on which the applicant intends to rely.
- (4) If the court considers the application to be well-founded, it must make one or more of the following orders—
 - (a) an order reducing the amount of remuneration which the office-holder is entitled to charge;
 - (b) an order reducing any fixed rate or amount;
 - (c) an order changing the basis of remuneration;
 - (d) an order that some or all of the remuneration or expenses in question is not to be treated as expenses of the administration, winding up or bankruptcy;
 - (e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —
 - (i) the administrator or Liquidator or the administrator's or Liquidator's personal representative to the company, or
 - (ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;
 - (f) any other order that it thinks just.
- (5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.
- (6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration, winding up or bankruptcy.

Applications under rule 18.34 where the court's permission is not required for the application

18.37.—(1) On receipt of an application under rule 18.34 for which the court's permission is not required, the court may, if it is satisfied that no sufficient cause is shown for the application, dismiss it without giving notice to any party other than the applicant.

- (2) Unless the application is dismissed, the court must fix a venue for it to be heard.
- (3) The applicant must, at least 14 days before any hearing, deliver to the office-holder a notice stating the venue with a copy of the application and of any evidence on which the applicant intends to rely.
- (4) If the court considers the application to be well-founded, it must make one or more of the following orders—
 - (a) an order reducing the amount of remuneration which the office-holder is entitled to charge;
 - (b) an order reducing any fixed rate or amount;
 - (c) an order changing the basis of remuneration;
 - (d) an order that some or all of the remuneration or expenses in question be treated as not being expenses of the administration or winding up or bankruptcy;
 - (e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —
 - (i) the administrator or Liquidator or the administrator's or Liquidator's personal representative to the company, or
 - (ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;
 - (f) any other order that it thinks just.
- (5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.
- (6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration or as winding up or bankruptcy.

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 **Edward Kerr**

Company name **BDO LLP**

Address **5 Temple Square**

Temple Street

Post town **Liverpool**

Country/Region

Postcode **L 2 5 R H**

Country

DX

Telephone **01512 374 500**



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