

# WU07

## Notice of progress report in a winding-up by the court



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 4 3 9 9 5 3 2

Company name in full Kendale Systems & Services Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Richard

Surname Brewer

### 3 Liquidator's address

Building name/number Highfield Court, Tollgate

Street Chandlers Ford

Post town Eastleigh

County/Region

Postcode S O 5 3 3 T Y

Country

### 4 Liquidator's name ①

Full forename(s) Mark

Surname Holborow

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number Third Floor

Street One London Square

Post town Cross Lanes

County/Region Guildford

Postcode G U 1 1 U N


Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

WU07

Notice of progress report in a winding-up by the court

<b>6</b>	<b>Period of progress report</b>																
From date	<sup>d</sup>	0	<sup>d</sup>	1	<sup>m</sup>	0	<sup>m</sup>	9	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	1	
To date	<sup>d</sup>	3	<sup>d</sup>	1	<sup>m</sup>	0	<sup>m</sup>	8	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	2	
<b>7</b>	<b>Progress report</b>																
<input checked="" type="checkbox"/> The progress report is attached																	
<b>8</b>	<b>Sign and date</b>																
Liquidator's signature	Signature																
	 X												X				
Signature date	<sup>d</sup>	1		8	<sup>m</sup>	1	<sup>m</sup>	0	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	2	

**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	Richard Brewer
Company name	RSM UK Restructuring Advisory LLP
Address	Highfield Court, Tollgate Chandlers Ford
Post town	Eastleigh
County/Region	
Postcode	S O 5 3 3 T Y
Country	
DX	
Telephone	023 8064 6464

**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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)**

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# KENDALE SYSTEMS & SERVICES LIMITED - IN LIQUIDATION

LIQUIDATORS' PROGRESS REPORT  
FOR THE TWELVE MONTH PERIOD TO 31 AUGUST 2022

THE POWER OF BEING UNDERSTOOD  
AUDIT | TAX | CONSULTING



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# INTRODUCTION

## Contact details

The key contacts at RSM in connection with this report are:

Primary office holder	Case administrator
Richard Brewer	Amy Slee
RSM UK Restructuring Advisory LLP	RSM UK Restructuring Advisory LLP
Highfield Court, Tollgate, Chandlers Ford,	Highfield Court, Tollgate, Chandlers Ford,
Eastleigh, SO53 3TY	Eastleigh, SO53 3TY
Tel: 023 8064 6464	Tel: 023 8064 6434

## Basis of preparation

This report has been prepared to comply with legislation to provide creditors with information relating to the progress of the liquidation. It should be read in conjunction with any previous reports that have been issued, copies of which are available on request.

This report has not been prepared for use in respect of any other purpose, or to inform any investment decision in relation to any debt or financial interest in the Company. Any estimated outcomes for creditors are illustrative and may be subject to revision and additional costs. They should not be used as the basis for any bad debt provision or any other purpose. Neither the Liquidators nor RSM UK Restructuring Advisory LLP accept any liability whatsoever arising as a result of any decision or action taken or refrained from as a result of information contained in this report. The Liquidators act as agents of the Company and without personal liability.

## General guidance on the Liquidation process

You can find guidance on the different insolvency processes at the R3 website [www.R3.org.uk](http://www.R3.org.uk). R3 is the trade association for the insolvency profession.

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## CONDUCT OF THE LIQUIDATION

### Realisation of assets

There are no assets remaining to be realised.

### Investigations

All investigative matters have previously been reported.

### Statutory and case management matters

The following work does not usually result in a financial return to creditors but is required by legislation, best practice and to ensure case management. Work done in the period included:

#### Statutory requirements

- preparing, reviewing and issuing a progress report to creditors and other prescribed parties
- taxation matters, post-appointment VAT, pre-appointment VAT and tax returns, corporation and other post-appointment tax returns and payments

#### Case management matters

- periodic case reviews and ongoing case planning
- maintaining and updating case management records
- dealing with routine correspondence not attributable to other categories of work
- maintenance of cashiering records, bank accounts, receipts and payments
- ongoing consideration of ethical, conflict and anti-money laundering checks

The time costs incurred to date in dealing with these matters is set out in the attached analysis of time costs.

### Receipts and payments

A summary of receipts and payments is attached. Receipts and payments are shown net of VAT, with any amount due to or from HM Revenue & Customs shown separately.

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## OUTSTANDING MATTERS

### Assets remaining to be realised

There are no assets remaining to be realised.

### Other outstanding matters

Work is ongoing in relation to agreement of claims to allow for a dividend as set out in the Creditors' Claims and Dividend Prospects section below.

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## CREDITORS' CLAIMS AND DIVIDEND PROSPECTS

### Dividend prospects

	Owed (£)	Paid to date (£)	Estimated future prospects
Secured creditor	N/A	N/A	N/A
Preferential creditors	N/A	N/A	N/A
Unsecured creditors	124,851	NIL	c.11.5p in the £
Estimated Net Property	N/A		
Estimated 'Prescribed Part' available for creditors	N/A		

### Prescribed Part

The 'Prescribed Part' is a statutory amount set aside for unsecured creditors from funds ('Net Property') available to a Qualifying Floating Charge Holder ('QFCH'). The amount of Net Property is calculated on a sliding scale up to a maximum of £800,000 depending on when the floating charge was created and whether or not it is a first ranking floating charge.

However, there are no QFCHs and the Prescribed Part does not, therefore, apply.

### Agreement of claims

Creditors' claims are usually only agreed if there is a likelihood of a dividend being paid to that particular class of creditor.

As set out above, it is anticipated that a dividend will be paid to unsecured creditors. Consequently, in the period, work has been undertaken adjudicating and agreeing the unsecured claims.

If you have not already submitted a Proof of Debt, a copy of the form can be obtained at <https://rsmuk.ips-docs.com> or by request to this office.

Creditors whose debts are treated as a small debt in accordance with Rule 14.31(1) of the Insolvency (England and Wales) Rules 2016 must still deliver a proof of debt if they wish to vote. Rule 14.31(1) states that Office Holders may treat a debt, which is a small debt according

to the accounting records or the statement of affairs of the company, as if it were proved for the purposes of paying a dividend. Small debts are defined in Rule 14.1(3) as a debt (being the total amount owed to a creditor) which does not exceed £1,000.

### Dividend payments

A dividend to the unsecured creditors is expected to be paid within two months of this report.

### Creditor communication

The following work was done in the period to comply with legislation, best practice and to ensure creditors were kept informed. It is also necessary to enable a dividend to be paid.

- Adjudication of unsecured claims
- dealing with communication with creditors
- maintenance of schedules of creditors' claims

Creditors only derive an indirect financial return from this work on cases where a dividend is payable.

The time incurred in dealing with these matters during the period is set out in the attached post appointment analysis of time costs.



# JOINT LIQUIDATORS’ FEES, COSTS AND EXPENSES

## Guide to Liquidator’s fees and expenses

A Guide to Liquidator’s Fees, which provides information for creditors in relation to the fees and expenses of a Liquidator, can be accessed at [www.gov.uk/guidance/liquidator-fees-and-expenses](#) under ‘general information for creditors’. A hard copy can be requested from this office by telephone, email or in writing. All fees, costs and expenses are subject to VAT.

### Relevant Approving Body

The unsecured creditors are the Relevant Approving Body and will be responsible for approving the Liquidators’ fee basis and, where applicable, ‘Category 2’ expenses. However, if a liquidation committee is established at any stage, this will become its responsibility and it will be the Relevant Approving Body.

### Post-appointment fees, costs and expenses

#### Basis for remuneration

Insolvency legislation allows a Liquidator to charge fees on one of, or a combination of, the following bases:

- as a percentage of the value of the property the Liquidator has to deal with (percentage basis);
- to the time spent by the Liquidator or their staff on the administration of the case (time cost basis);
- as a set amount (fixed fee basis); or
- a combination of the above (mixed fee basis).

The Relevant Approving Body approved the Liquidators’ fees on a time cost basis on 26 October 2016.

### Remuneration charged

Legislation requires that ‘remuneration charged’ is reported. Remuneration is charged when the work to which it relates is done. It does not mean the Liquidators’ fees have been paid. Amounts paid to date, if any, are shown in the attached receipts and payments account.

During the period, the remuneration charged by the Liquidators, on the basis set out above, totalled £12,024. An analysis of time incurred in the period is attached. Time costs incurred since appointment total £55,653. Please note that where fees are based on time costs, remuneration charged will be limited to the amount approved.

## Expenses and professional costs

The total costs and expenses estimated to be incurred by the Liquidators are set out below together with details of those incurred in the period. Amounts incurred in the period may include estimates where actual invoices have not been received. Amounts paid to date are shown in the attached receipts and payments account.

### Category 1 expenses

These comprise external supplies of incidental services specifically identifiable to the insolvency estate. They do not require approval of the Relevant Approving Body prior to being paid.

Type of expense	Incurred in period (£)
Statutory advertising	104
Postage	6
Total	110

### Category 2 expenses

These are costs which are not capable of precise identification or calculation, or that may include an element of shared or allocated costs. Payments to outside parties that the Liquidators, firm, or any associate has an interest, are also treated as ‘Category 2’ expenses. These expenses require the specific approval of the Relevant Approving Body before being paid from the insolvency estate.

The Relevant Approving Body has approved the payment of the ‘Category 2’ expenses, at the rates prevailing at the date they were incurred. Details of the current rates are set out below.

Type of expense	Total estimated (£)	Incurred in period (£)
Room hire (£100 per hour)	0	0
Mileage (42.5p per mile)	0	0
Tracker reports (£10 per report)	0	0
Subsistence (£25 per night)	0	0
Total	0	0

#### Creditors' right to information and ability to challenge remuneration and expenses

In accordance with legislation creditors have a right to request further information about remuneration or expenses and to challenge such remuneration or expenses.

If you wish to make a request for further information, then it must be made within 21 days of receipt of this report in writing by either by (i) any secured creditor or (ii) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors.

Any secured creditor, or any unsecured creditor with either the concurrence of at least 10% in value of the unsecured creditors (including that creditor) or the permission of the court, may apply to court on the grounds that the remuneration charged, the basis fixed or expenses incurred by the liquidator are in all the circumstances excessive. Any such challenge must be made no later than eight weeks after receipt of the report which first discloses the charging of remuneration or incurring of the expenses in question.



Richard Brewer  
Restructuring Advisory Director  
RSM UK Restructuring Advisory LLP  
Joint Liquidator

Richard Brewer and Mark Holborow are licensed to act as Insolvency Practitioners in the UK by the Institute of Chartered Accountants in England and Wales

Insolvency Practitioners are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment

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APPENDICES

## APPENDIX A - STATUTORY INFORMATION

Company information		Liquidation information		
Company name:	Kendale Systems & Services Limited	Court reference:	County Court at Kendal No 72 of 2013	
Company number:	04399532	Liquidators:	Richard Brewer and Mark Holborow appointed 3 June 2021	
Date of incorporation:	20 March 2022		Alexander Kinninmonth appointed 1 September 2014, released 17 July 2021	
Trading name:	Kendale Systems & Services Limited	Date of appointment:	1 September 2014	
Trading address:	Kendal House, Murley Moss Business Village, Kendal LA9 7RL			
Principal activity:	Hardware Consultancy	Liquidators:	Primary office holder Richard Brewer RSM UK Restructuring Advisory LLP Highfield Court, Tollgate, Chandlers Ford, Eastleigh, SO53 3TY 023 8064 6464 IP Number: 9038	Joint office holder Mark Holborow RSM UK Restructuring Advisory LLP Third Floor, One London Square, Cross Lanes, Guildford, GU1 1UN 01892 511944 IP Number: 22834
Registered office:	RSM UK Restructuring Advisory LLP Highfield Court, Tollgate, Chandlers Ford, Eastleigh, SO53 3TY			
Previous company names:	None			
Directors:	Elizabeth Rebecca Best, John Edward Best			
Secretary:	Elizabeth Rebecca Best			

## APPENDIX B - RECEIPTS AND PAYMENTS SUMMARY

**Kendale Systems & Services Limited Trading As: Kendale Systems & Services Limited  
In Liquidation  
Liquidators' Summary of Receipts & Payments**

Statement of Affairs	From 01/09/2021 To 31/08/2022	From 01/09/2014 To 31/08/2022
£	£	£
ASSET REALISATIONS		
Bank Interest Gross	37.58	418.64
Deposit on Petition	NIL	1,165.00
1.00 Director's Loan Account	NIL	95,350.00
	37.58	96,933.64
COST OF REALISATIONS		
Accounting Fees	NIL	900.00
Agents / Valuers Fees	NIL	285.00
Appointee Disbursements	NIL	26.00
Appointee Fees	9,000.00	50,191.40
Bank Charges	88.00	704.00
ISA Cheque Fees	0.45	6.05
Legal Fees	NIL	6,762.51
Official Receivers Remuneration	NIL	2,235.00
Petitioners Costs	NIL	1,995.00
Secretary of State Fees	989.72	17,990.84
Specific Bond	10.00	95.00
Statutory Advertising	NIL	228.00
Tax deducted at source	7.52	83.74
	(10,095.69)	(81,502.54)
UNSECURED CREDITORS		
(115,993.31) HM Revenue and Customs	NIL	NIL
	NIL	NIL
DISTRIBUTIONS		
(100.00) Ordinary Shareholders	NIL	NIL
	NIL	NIL
<b>(116,092.31)</b>	<b>(10,058.11)</b>	<b>15,431.10</b>
REPRESENTED BY		
Insolvency Service Account (ISA)LQD		14,731.10
Vat Control Account		
Unassigned		(1,287.80)
VAT Inputs (Outputs)		5,840.30
VAT Paid (Received)		(4,552.50)
Vat Receivable		700.00
		<b>15,431.10</b>

**Note:**

1. The company is VAT registered. The costs of the liquidation are shown exclusive of VAT.

1. The company is VAT registered. The costs of the
2. Funds are held in an interest bearing RBS account.

# APPENDIX C - POST-APPOINTMENT TIME ANALYSIS

Liquidators' post appointment time cost analysis for the period 1 September 2021 to 31 August 2022

Period	Hours Spent	Partners	Directors Associate Directors	Managers	Associates	Executives & Analysts	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
From Jan 2003	Statutory Requirements									
	Appointment & SoA	0.0	0.0	0.5	0.2	0.1	0.0	0.8	£ 237.00	296.25
	Creditors/shareholders decisions, meetings & reports	0.0	0.7	1.6	1.5	5.7	0.0	9.5	£ 2,428.00	255.58
	Taxation	0.0	0.7	0.2	1.2	4.1	0.0	6.2	£ 1,589.50	256.37
	Total	0.0	1.4	2.3	2.9	9.9	0.0	16.5	£ 4,254.50	257.85
	Creditors									
	Preferential Creditors	0.0	0.0	0.1	0.0	0.2	0.0	0.3	£ 73.50	245.00
	Unsecured Creditors	0.0	0.3	1.1	0.4	4.8	0.0	6.6	£ 1,592.00	241.21
	Total	0.0	0.3	1.2	0.4	5.0	0.0	6.9	£ 1,665.50	241.38
	Administration and Planning									
	Case Management	0.0	1.3	3.2	2.5	10.7	0.0	17.7	£ 4,455.00	251.69
	Cashiering	0.0	0.4	1.6	0.5	4.2	0.0	6.7	£ 1,649.00	246.12
	Total	0.0	1.7	4.8	3.0	14.9	0.0	24.4	£ 6,104.00	250.16
	Total Hours (From Jan 2003)	0.0	3.4	8.3	6.3	29.8	0.0	47.8	£ 12,024.00	251.55
	Total Time Cost (From Jan 2003)	£ 0.00	£ 1,754.50	£ 2,661.50	£ 1,821.00	£ 5,787.00	£ 0.00	£ 12,024.00		
Total Hours		0.0	3.4	8.3	6.3	29.8	0.0	47.8	£ 12,024.00	251.55
Total Time Cost		£ 0.00	£ 1,754.50	£ 2,661.50	£ 1,821.00	£ 5,787.00	£ 0.00	£ 12,024.00		
Average Rates		0.00	516.03	320.66	289.05	194.19	0.00	251.55		