

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 0 7 1 1 9 2 3 5

Company name in full Rawlinson & Hunter Services Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Ben

Surname Woodthorpe

3 Liquidator's address

Building name/number 22 York Buildings

Street John Adam Street

Post town London

County/Region

Postcode W C 2 N 6 J U

Country

4 Liquidator's name ①

Full forename(s) Mark

Surname Supperstone

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 22 York Buildings

Street John Adam Street

Post town London

County/Region

Postcode W C 2 N 6 J U

Country

② Other liquidator

Use this section to tell us about
another liquidator.

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6 Period of progress report

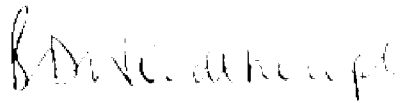
From date	^d 2	^d 7	^m 0	^m 3	^y 2	^y 0	^y 2	^y 1
To date	^d 2	^d 6	^m 0	^m 3	^y 2	^y 0	^y 2	^y 2

7 Progress report☒ The progress report is attached**8** Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d 2	^d 4	^m 0	^m 5	^y 2	^y 0	^y 2	^y 2
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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 **Rupal Parmar**

Company name **ReSolve Advisory Limited**

Address **22 York Buildings**

Post town **London**

County/Region

Postcode **W C 2 N 6 J U**

Country

DX

Telephone **020 7702 9775**



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

Rawlinson & Hunter Services Limited

In Member's Voluntary Liquidation

Joint Liquidators' Progress Report to Member
For the period 27 March 2021 to 26 March 2022

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4. Assets
5. Liabilities
6. Distribution to member
7. Joint Liquidators' remuneration and expenses
8. Further information
9. Next steps

APPENDICES

- I. Details of Joint Liquidators' appointment
- II. Receipts and payments account
- III. Joint Liquidators' time cost summary

1. INTRODUCTION

Mark Supperstone and Ben Woodthorpe were appointed as Joint Liquidators of Rawlinson & Hunter Services Limited (the Company) on 27 March 2019.

This is the Liquidators' report to the member following the third anniversary of the Liquidators' appointment and covers the period 27 March 2021 to 26 March 2022 (the Reporting Period). This report should be read in conjunction with the Liquidators' previous report and is available on request to this office.

The Company's statutory information is detailed at Appendix I.

2. **LIQUIDATORS' ACTIONS SINCE LAST REPORT**

The following actions have been undertaken during the Reporting Period:

- Continued to liaise with HM Revenue & Customs (HMRC) regarding the outstanding Section 455 tax refund and the potential VAT reclaim
- Filing of the relevant tax returns and documents required by HMRC
- Dealt with HMRC for pre-appointment and final taxation clearances, now received
- Prepared and circulated the Liquidators' progress report to the member on 10 May 2021, and
- Addressed the general administrative and statutory duties of the Liquidation.

The matters undertaken during the course of the solvent liquidation process have been statutory in nature and whilst there is no direct benefit to the member, the work has been completed under a fixed fee agreement.

3. RECEIPTS AND PAYMENTS

Attached at Appendix II is the receipts and payments account for the Reporting Period and cumulatively for the Liquidation as a whole from 27 March 2019 to 26 March 2022. There were no receipts or payments in the Reporting Period.

Estate funds were banked in a designated client account at a UK bank and accordingly there is no account held by the Secretary of State.

4. ASSETS

Please refer to my previous reports for historic asset recoveries and for full details of assets listed in the Declaration of Solvency (DOS).

HM Revenue & Customs (HMRC) – Corporation tax refund

As previously reported, the DOS indicates that the Company is owed a corporation tax refund in the amount of £163,474 from HMRC. This relates to a Section 455 tax refund. The claim for the refund was submitted to HMRC which I have been pursuing periodically with HMRC. In addition, various returns and forms were requested, completed and submitted to HMRC in the Reporting Period but this reclaim remains outstanding. However, outside of this Reporting Period, I have received confirmation from HMRC that the sum of £ £161,893 has now been authorised for payment and is due to be received shortly.

Furthermore, whilst liaising with HMRC regarding the above reclaim, I have been advised that there may potentially be a VAT overpayment of £9,511.26 due to the Company, which has been referred to the relevant VAT department to verify and make the repayment if applicable. I will continue to liaise with HMRC periodically in respect of the above outstanding sums.

No further asset realisations are anticipated.

5. LIABILITIES

The DOS indicates an intercompany balance of £163,474 due to the Rawlinson & Hunter partnership. It is understood that the partnership has agreed that this sum will only be settled if the s455 refund amount is received (detailed earlier in this report). Accordingly, it is expected that this debt will be settled in due course.

6. DISTRIBUTION TO MEMBER

There have been no distributions to the member in the Reporting Period.

It is anticipated that a final distribution will be declared to the member once the outstanding sums are received from HMRC, following which a draft final account will be issued and the Liquidation brought to a close.

7. JOINT LIQUIDATORS' REMUNERATION AND EXPENSES

Written resolutions of the member dated 27 March 2019 resolved that the Joint Liquidators' remuneration should be fixed at £5,000 plus disbursements (now renamed expenses in the new guidance), plus VAT for assisting with the preparation of the Declaration of Solvency and the winding up of the Company. The payment has been made.

The following expenses have been incurred:

Post- appointment	Category 1 £	Category 2 £	Total £	Incurred in period £	Paid to date £	Estimated future £
Bonding (Insurance)	264	-	264	-	264	-
IT Services	110	-	110	-	110	-
Advertising	254	-	254	-	254	-
Total	628	-	628	-	628	-

No further expenses are anticipated in this matter.

The relevant creditor's guide to Liquidators' Fees can be found under the heading Creditor Guides on my website at <http://www.resolvegroupuk.com/resources/>. Please note there are different versions of the guides, and in this case you should refer to the latest version. A hard copy can be obtained on request, free of charge, from this office.

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 <http://www.creditorinsolvencyguide.co.uk>

8. FURTHER INFORMATION

A member of the Company may, with the permission of the Court or with at least five per cent of the voting rights of all members having the right to vote in general meeting request further details of the Liquidators' remuneration and expenses, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

A member of the Company may, with the permission of the Court or with at least ten per cent of the voting rights of all members having the right to vote in general meeting apply to Court to challenge the amount and/or basis of the Liquidators' fees and the amount of any proposed expenses or expenses already incurred, within eight weeks of receipt of this report. Any secured creditor may make a similar application to Court within the same time limit.

At ReSolve we always strive to provide a professional and efficient service. However, we recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. As such, should you have any comments or complaints regarding the administration of this case then in the first instance you should contact one of the Joint Liquidators at the address given in this letter.

If you consider that your comments or complaint have not been dealt with appropriately you should then put details of your concerns in writing to our complaints officer at complaints@resolvegroupuk.com who will then formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a partner unconnected with the appointment.

If you still feel that you have not received a satisfactory response, then you may be able to make a complaint to the Complaints Gateway operated by the Insolvency Service. Any such complaints should be completed online using the form here: www.gov.uk/complain-about-insolvency-practitioner. If you have difficulty accessing the online complaints form, you can also make your complaint through the Insolvency Service Enquiry Line at insolvency.enquiryline@insolvency.gov.uk or telephone: 0300 678 0015.

The Complaints Gateway will in turn determine if such complaint should be addressed by Mr Woodthorpe and Mr Supperstone's regulatory bodies.

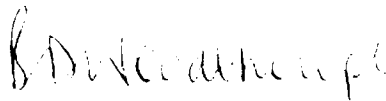
9. NEXT STEPS

The Liquidation will remain open to allow the following matters to be finalised. Once completed, the Liquidation will be finalised, and our files will be closed:

- Continue to liaise with and pursue HMRC in respect of final taxation reclaims (Section 455 and VAT)
- Liaise with and settle sums outstanding to the intercompany creditor
- Declare the final distribution to the member, and
- Issue my Draft Final account and finalise the Liquidation.

Should you have any further queries in respect of this Liquidation, please do not hesitate to contact Sushil KC of this office.

Yours faithfully



Ben Woodthorpe
Joint Liquidator

For enquiries regarding this correspondence please contact:

Contact name: Sushil KC
Phone number: 020 7702 9775
Email: sushilk.kc@resolvegroup.com

Cameron Gunn, Mark Supperstone, Lee Manning, Chris Farrington, Ben Woodthorpe, Myles Jacobson, Simon Jagger and Russell Payne are licensed to act as Insolvency Practitioners in the United Kingdom by the Institute of Chartered Accountants in England and Wales and act without personal liability at all times
Please refer to the firm's privacy notice setting out your rights and explaining how your data will be used. The notice can be found on our website here www.resolvegroupuk.com/policies2/.

APPENDIX I

DETAILS OF LIQUIDATORS' APPOINTMENT

Company name:	Rawlinson & Hunter Services Limited
Registered number:	07119235
Date of incorporation:	7 January 2010
Nature of Business:	Accounting services provided to a group of entities
Registered office:	c/o ReSolve Advisory Limited 22 York Buildings London WC2N 6JU
Date of appointment:	27 March 2019
Appointed by:	The member
Liquidators:	Ben Woodthorpe and Mark Supperstone ReSolve Advisory Limited 22 York Buildings London WC2N 6JU

APPENDIX II

SUMMARY OF JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS
FROM 27 MARCH 2019 TO 26 MARCH 2022

	Note	Declaration of Solvency	27-Mar-21 to 26-Mar-22	Total Receipts/ Payments To Date
RECEIPTS				
		£	£	£
Cash at bank		409,768.00	-	409,768.39
HM Revenue & Customs - Corporation tax refund		163,474.00	-	-
Business rates refund		-	-	4,600.10
		<u>573,242.00</u>	<u>-</u>	<u>414,368.49</u>
PAYMENTS				
Intercompany balance		163,474.00	-	-
Estimated cost and disbursements of proposed Liquidators		5,650.00	-	-
First interim distribution to the members on 29 March 2019	1	-	-	404,118.39
Office Holders Fees		-	-	5,000.00
Office Holders Expenses		-	-	627.50
Bank Charges		-	-	6.70
		<u>169,124.00</u>	<u>-</u>	<u>409,752.59</u>
Receipts less payments				<u>4,615.90</u>
REPRESENTED BY				
Bank account (current, non-interest bearing)				4,615.90
VAT receivable				-
Total				<u>4,615.90</u>
NOTE:				
1. On 29 March 2019, a capital (cash) distribution was declared to ordinary shareholders at a rate of £404,118.39 per share.				