

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

THURSDAY



A23 \*A774345D\* 31/05/2018 #345  
COMPANIES HOUSE

### 1 Company details

Company number 9 5 9 0 9 2 5

Company name in full BB Parkin Limited T/A Second Nature By Home Made

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

### 2 Liquidator's name

Full forename(s) Martin C Armstrong FCCA FABRP

Surname FIPA

### 3 Liquidator's address

Building name/number Allen House

Street 1 Westmead Road

Post town Sutton

County/Region Surrey

Postcode S M 1 4 L A

Country

### 4 Liquidator's name ①

Full forename(s)

Surname

① Other liquidator  
Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

Postcode

Country

② Other liquidator  
Use this section to tell us about  
another liquidator.

LIQ03

Notice of progress report in voluntary winding up

**6** Period of progress report

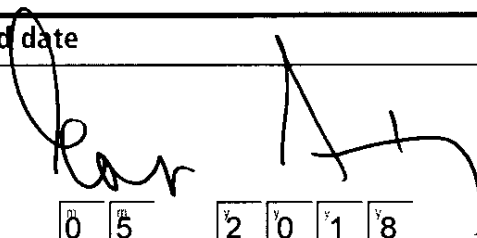
From date	<sup>d</sup> 0 <sup>d</sup> 3	<sup>m</sup> 0 <sup>m</sup> 4	<sup>y</sup> 2 <sup>y</sup> 0 <sup>y</sup> 1 <sup>y</sup> 7	
To date	<sup>d</sup> 0 <sup>d</sup> 2	<sup>m</sup> 0 <sup>m</sup> 4	<sup>y</sup> 2 <sup>y</sup> 0 <sup>y</sup> 1 <sup>y</sup> 8	

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

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup> 2 <sup>d</sup> 9	<sup>m</sup> 0 <sup>m</sup> 5	<sup>y</sup> 2 <sup>y</sup> 0 <sup>y</sup> 1 <sup>y</sup> 8
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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 **Pam Oprey**

Company name **Turpin Barker Armstrong**

Address **Allen House**

**1 Westmead Road**

Post town **Sutton**

County/Region **Surrey**

Postcode **S M 1 4 L A**

Country

DX

Telephone **020 8661 7878**

**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)**



**turpin barker armstrong**

Corporate Recovery and Insolvency  
**Private and Confidential**

Allen House  
1 Westmead Road  
Sutton, Surrey SM1 4LA  
Tel: 020 8661 7878  
Fax: 020 8661 0598

E-mail: [tba@turpinba.co.uk](mailto:tba@turpinba.co.uk)  
Internet: [www.turpinbainsolvency.co.uk](http://www.turpinbainsolvency.co.uk)

Our ref PO/CS/MCA/XB0268

30 May 2018

Dear Sirs

**BB Parkin Limited t/a Second Nature By Home Made ("the Company") – In Creditors' Voluntary Liquidation**

This is my report to members and creditors following the first anniversary of my appointment as Liquidator.

You are invited to determine whether to form a Liquidation Committee, and a notice of invitation to form a Liquidation Committee and further instructions are enclosed. To enable you to make an informed decision as to whether you wish to either seek to form a Committee, or to nominate yourself to serve on a Committee, further information about the role of the Committee and what might be expected from its members has been prepared by R3 and can be found is available at the link <http://www.creditorinsolvencyguide.co.uk/>.

The following documents are enclosed with this report:

- Notice of invitation to form a Liquidation Committee; and
- Proof of debt form.

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 Pam Oprey by email at [pam.oprey@turpinba.co.uk](mailto:pam.oprey@turpinba.co.uk), or by phone on 020 8661 7878.

Yours faithfully

**Martin C Armstrong FCCA FABRP FIPA MBA FNARA**  
**Liquidator**

Enc.

We are pleased to support



**St Raphael's  
HOSPICE**

[www.straphaels.org.uk](http://www.straphaels.org.uk)

M.C. Armstrong FCCA FABRP FIPA MBA FNARA, D.C. Clark FCCA, J.E. Patchett FCCA FABRP  
D.A. Payne BA (Hons) FCA, B.I. Suckling BSc (Hons) FCCA, M.C. Card FPFs Certs CII (MP & ER), A.R. Bailey MABRP MIPA  
A.W. Payne FFA/FIPA, F1A, DipMFS, CeMAP Consultant

Registered as auditors in the United Kingdom by the Association of Chartered Certified Accountants.  
M.C. Armstrong, J.E. Patchett and A.R. Bailey are licensed to act as Insolvency Practitioners in the United Kingdom  
by the Association of Chartered Certified Accountants

**ACCA**

**BB Parkin Limited t/a Second Nature By Home Made – In Creditors' Voluntary Liquidation**

**LIQUIDATOR'S PROGRESS REPORT TO CREDITORS AND MEMBERS**

**For the year ending 2 April 2018**

**EXECUTIVE SUMMARY**

The Company was incorporated on 14 May 2015 and carried on the business of design and supply of kitchens and bedrooms. The Company traded from premises at Unit 2, Beevor Street, Barnsley, South Yorkshire S71 1HN under an informal lease.

On my appointment as Liquidator the realisation of the Company's assets was dealt with by my appointed agents. The collection of book debt has been commenced and solicitors have been instructed to deal with the one remaining debt. This matters is dealt with later in the report under the relevant section.

On present information there is no likelihood of there being sufficient funds with which to make a distribution to creditors.

**STATUTORY INFORMATION**

Company name:	BB Parkin Limited
Registered office:	Allen House 1 Westmead Road Sutton Surrey SM1 4LA
Former registered office:	Unit 2 Beevor Street Barnsley South Yorkshire S71 1HN
Registered number:	9590925
Liquidator's name:	Martin C Armstrong
Joint Liquidator's address:	Allen House 1 Westmead Road Sutton Surrey SM1 4LA
Liquidator's date of appointment:	3 April 2017



## **LIQUIDATOR'S ACTIONS SINCE APPOINTMENT**

I wrote to creditors on 25 April 2017 advising them of my appointment as Liquidator and sending written resolutions to fix the basis of my remuneration.

On 26 May 2017 resolutions were received approving my fees as set out in my letter dated 25 April 2017. Further information is provided later in this report under the heading Liquidator's Remuneration.

I have detailed the matters dealt with since my appointment in respect of the realisation of the Company's assets, investigations and creditor claims under the appropriate headings in this report.

There is certain work that I am required by the insolvency legislation to undertake work in connection with the liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since my appointment as Liquidator is contained in Appendix 1.

## **RECEIPTS AND PAYMENTS**

My Receipts & Payments Account for the period from 3 April 2017 to 2 April 2018 is attached.

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

## **ASSETS**

### Tangible Assets

Prior to my appointment as Liquidator an independent valuer, Messrs Breal Asset Valuations ("Breal"), prepared a valuation for the purpose of the estimated statement of affairs. The valuation was on a forced sale basis of £5,000 for the assets consisting of show room kitchen and bedroom displays. The valuation took account of the cost for dismantling and removal of the assets and making good the showroom after removal.

Prior to my appointment I was made aware that the landlord, Eurolite Tile Roof Systems Limited ("Eurolite") was holding a lien over the assets however access was agreed for the valuation to be completed. Once I was appointed Liquidator Mr Hinchliffe one of the landlord's expressed an interest in acquiring the assets. The directors also advised me that they had found an interested party who would be willing to offer the valuation price of the assets. The directors were provided with the opportunity of putting forward an offer from the interested party but this was not received. Breal advised me that as Eurolite continued to hold a lien over the assets until unpaid rent was paid in full (approximately £1,500) any purchaser would have difficulty obtaining agreement for access and the removal of the assets.

Breal liaised with Mr Hinchliffe who offered £2,000 for the assets which took into account settlement of the outstanding rent. As there were no other offers received the assets were sold to Mr Hinchliffe on Breal's recommendation.

### Book Debts

The directors advised me that there were three outstanding book debts totalling £6,910 all of which were likely to be problematical. Two of the book debts totalling £2,910 have been written off as there were potential counter claims and insufficient documentation to substantiate the debt. There is one outstanding debt of £4,000 which involves a payment made in error by the Company to Eurolite. I

corresponded with Eurolite who alleged the payment was not made in error and was not repayable but no evidence was provided to substantiate their comments. As repayment was not made and the matter was not progressing I instructed solicitors to send a letter before action and later to serve the landlord with a statutory demand which was defended by Eurolite. The court have advised that this matter is to be dealt with by way of a mediation meeting in the near future in an attempt to bring the matter to a conclusion.

#### Cash at Bank

The statement of affairs did not indicate any expected realisation from the Company's bank account with Barclays Bank Plc. On my appointment the bank were requested to close the account and the sum of £498.66 was received. There are no further realisations expected in this regard.

#### **LIABILITIES**

##### Secured Creditors

An examination of the Company's mortgage register held by the Registrar of Companies, showed that the Company has no current charges over its assets.

The legislation requires that if the Company has created a floating charge after 15 September 2003, a prescribed part of the Company's net property (i.e. the money that would otherwise be available to the charge holder) should be ring-fenced for distribution to unsecured creditors. In this case there were no creditors secured by a floating charge such that the prescribed part provisions do not apply.

##### Preferential Creditors

The statement of affairs did not indicate any preferential creditors and I can confirm that no claims have been received in this reporting period.

##### Non-preferential unsecured Creditors

The statement of affairs included 20 non-preferential unsecured creditors with an estimated total liability of £64,511. I have received claims from 11 creditors at a total of £44,161. I have not received claims from 10 creditors with original estimated claims in the statement of affairs of £25,607.

##### Crown Creditors

HMRC were shown on the statement of affairs as having a VAT liability of £678 and I have received a final claim from them in the sum of £2,792 which is included in the non-preferential unsecured creditor figures shown above.

#### **DIVIDEND PROSPECTS**

##### Secured creditors

No secured creditor claims have been received.

##### Preferential creditors

No preferential creditor claims have been received.



#### Floating charge creditors

No floating charge creditor claims have been received.

#### Non-preferential unsecured creditors

There will be insufficient funds with which to make a dividend payment to this class of creditor and any funds held in the Liquidation account will be utilised to defray the costs of the Liquidation.

### **INVESTIGATION INTO THE AFFAIRS OF THE COMPANY**

I undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved.

Specifically, I recovered, listed and reviewed the books and records provided by the directors; obtained and reviewed copy bank statements for the 22 months prior to the Company ceasing to trade from the Company's bankers. The Company had not completed any accounts since incorporation and accordingly I was unable to compare the information shown on the statement of affairs against the accounts.

On 6 April 2017 I was contacted by West Yorkshire Police advising that a creditor had reported the directors for potential fraudulent transactions. The Police requested various information from me some of which I could not provide as the information required was not in my possession.

I received correspondence from several creditors raising the following matters of concern:-

#### Order Book and Transfer of Funds

I was requested to review the order book to establish if any orders had been transferred to other parties. I was unable to deal with this matter as the order book was not provided to me by the directors. Creditors were also concerned that Company funds may have been transferred to other parties. After my review of the Company's bank statements there was no evidence that funds had been transferred to other connected parties.

#### Customer Deposits

I was requested to review the Company's bank statements in order to establish if the deposits were kept separately and whether orders were placed for kitchens when the deposit were paid. The Company's records indicated that deposits were historically paid into the Company's current account and were used in the normal course of business. From the records in my possession I was unable to identify that orders were placed for the supply of kitchens once deposits had been received.

There were no matters that justified further investigation in the circumstances of this appointment.

*Within three months of my appointment as Liquidator, I am required to submit a confidential report to the Secretary of State to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present Director would make them unfit to be concerned with the management of the Company. I would confirm that my report has been submitted.*



## PRE-APPOINTMENT REMUNERATION

The creditors previously authorised the payment of a fee of £5,000 plus disbursements plus VAT for my assistance with preparing the statement of affairs and arranging the meetings of members and creditors to enable a Liquidator to be appointed. There are insufficient funds at the current time to discharge this fee.

## LIQUIDATOR'S REMUNERATION

My remuneration was approved by creditors on 26 May 2017 on a fixed fee basis of £10,000 for my work in respect of routine administrative functions, dealing with creditors and their claims, realisation of assets and investigations into the affairs of the Company and its' directors. I have not been able to draw any remuneration in respect of work done for which my fees were approved as a fixed fee.

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/>. A copy of 'A Creditors Guide to Liquidators' Fees' also published by R3, together with an explanatory note which shows Turpin Barker Armstrong's fee policy are available at the link <http://www.turpinbainsolvency.co.uk/other-services-information/links>. Please note that there are different versions of the Guidance Notes and in this case you should refer to the October 2015 version.

## LIQUIDATOR'S EXPENSES

I have incurred expenses to 2 April 2018 of £299 and I have drawn £290 to date.

I have incurred the following expenses in the period since my appointment as Liquidator:-

Type of expense	Amount incurred/ accrued in the reporting period £
Specific Bond	44
Statutory Advertising	224
Meeting Room Hire	22
HM Land Registry Search	9
Total	299

I have not incurred any category 2 disbursements in the period since my appointment as Liquidator.

I have used the following agents or professional advisors in the reporting period:

Professional Advisor	Nature of Work	Basis of Fees
Breal Asset Valuations	Valuer/Auctioneer	Fixed Fee
Abrahams Dresden	Solicitors	Time costs

### Breal Asset Valuations

Breal were appointed to provide a valuation of the Company's assets for the purpose of the statement of affairs. At the date of my appointment as Liquidator Breal were also instructed to deal with the recovery and sale of the Company's assets and liaise with the various interested parties.



The work which had to be undertaken in order to sell the assets was complicated and protracted due to the stance of the landlord who exercised a lien over the assets of the Company which necessitated visits to the trading premises to meet with the landlords. In view of the above a fee of £1,000 plus VAT was agreed for the work undertaken by Breal.

#### Abrahams Dresden, Solicitors

Abrahams Dresden were instructed to send a letter before action to Eurolite, a debtor, and have subsequently served a statutory demand on the debtor. This matter is ongoing. Abrahams Dresden have not furnished me with an invoice for their costs at the date of this report.

I am not required to obtain creditor approval for the increase in my expenses.

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 am satisfied that they are reasonable in the circumstances of this case.

As at 2 April 2018, as you can see from the information provided in this report, the agents expenses I have incurred in this matter have exceeded the total expenses I estimated I would incur when my remuneration was authorised by the creditors. The reasons I have exceeded the expenses estimate are provided above under the heading "Breal Asset Valuations.

#### **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 Liquidator's 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 Liquidator as being excessive, and/or the basis of the Liquidator's 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.

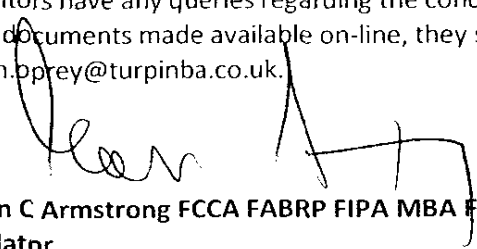
To comply with the Provision of Services Regulations, some general information about Turpin Barker Armstrong can be found at <http://www.turpinbainsolvency.co.uk/other-services-information/links>.

#### **SUMMARY**

The Liquidation will remain open until the anticipated book debt realisation has been fully resolved. I estimate that this will take approximately three to six months and once resolved the Liquidation will be finalised and my files will be closed.



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 Pam Oprey on 020 8661 7878, or by email at [pam.oprey@turpinba.co.uk](mailto:pam.oprey@turpinba.co.uk).



**Martin C Armstrong FCCA FABRP FIPA MBA FNARA**  
**Liquidator**

## Appendix 1

### 1. Administration

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Setting up physical case files.
- Setting up the case on the practice's electronic case management system and entering data.
- Issuing the statutory notifications to creditors and other required on appointment as office holder, including gazetting the office holder's appointment.
- Obtaining a specific penalty bond.
- Convening and holding general meetings of creditors and members.
- Dealing with all routine correspondence and emails relating to the case.
- Opening, maintaining and managing the office holder's estate bank account.
- Creating, maintaining and managing the office holder's cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and issuing annual progress reports to creditors and members.
- Filing returns at Companies House.
- Preparing and filing VAT returns.
- Preparing and filing Corporation Tax returns.

### 2. Creditors

- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.

### 3. Investigations

- Submit an online return on the conduct of the directors as required by the Company Directors Disqualification Act.

## Appendix 1

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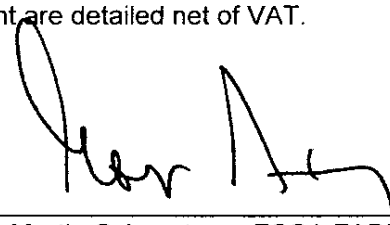
**BB Parkin Limited T/A Second Nature By Home Made**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**  
**To 02/04/2018**

S of A £		£	£
	<b>ASSET REALISATIONS</b>		
5,000.00	Tangible Assets	2,000.00	
NIL	Book Debts	NIL	
	Cash at Bank	498.66	
	Gross Bank Interest	1.12	
			2,499.78
	<b>COST OF REALISATIONS</b>		
	Agents'/Valuers' Fees	1,000.00	
			(1,000.00)
	<b>COST OF ADMINISTRATION</b>		
	Specific Bond	44.00	
	Statutory Advertising	223.50	
	Telephone Telex & Fax	21.87	
			(289.37)
	<b>UNSECURED CREDITORS</b>		
(48,833.00)	Trade & Expense Creditors	NIL	
(15,000.00)	Directors	NIL	
(678.00)	HM Revenue & Customs - VAT	NIL	
			NIL
	<b>DISTRIBUTIONS</b>		
(100.00)	Ordinary Shareholders	NIL	
			NIL
<b>(59,611.00)</b>			<b>1,210.41</b>
	<b>REPRESENTED BY</b>		
	Input VAT		57.87
	Bank - Current a/c		1,152.54
			<b>1,210.41</b>

**Note:**

It should be noted that all figures stated in the Receipts and Payments Account are detailed net of VAT.

The estate bank account is interest bearing

  
 Martin C Armstrong FCCA FABRP FIPA  
 Liquidator

**Notice of invitation to form a Liquidation Committee**

**BB Parkin Limited t/a Second Nature By Home Made - In Creditors' Voluntary Liquidation**

**(Company Number 9590925)**

**NOTICE IS GIVEN** by Martin C Armstrong to the creditors of BB Parkin Limited t/a Second Nature By Home Made of an invitation to form a Liquidation Committee under rule 6.19 of The Insolvency (England and Wales) Rules 2016.

1. In addition to seeking a decision on the matters set out in the accompanying notice, creditors are also invited to determine, at the same time, whether a Liquidation Committee should be established.
2. A Committee may be formed if a minimum of 3 and a maximum of 5 creditors are willing to become members.
3. Nominations can only be accepted for a creditor to become a member of the Committee if they are an unsecured creditor and have lodged a proof of their debt that has not been disallowed for voting or dividend purposes.
4. The specified date for receipt of nominations for creditors to act as a member of the Committee under rule 6.19 of The Insolvency (England and Wales) Rules 2016 is 15 June 2018, the Decision Date.
5. Please complete the form sent with this notice, and include the name and address of any person you wish to nominate to act as a member of the Committee. The completed document should be returned to Pam Oprey of Turpin Barker Armstrong so that it is received by no later than 23.59 hours on 15 June 2018, the decision date.

Note: Further information on the rights, duties and the functions of a Committee is available in a booklet published by the Association of Business Recovery Professionals (R3). This booklet can be accessed at <http://www.creditorinsolvencyguide.co.uk>. If you require a hard copy of the booklet please contact Pam Oprey of Turpin Barker Armstrong by email at [pam.oprey@turpinba.co.uk](mailto:pam.oprey@turpinba.co.uk), or by phone on 020 8661 7878.

DATED THIS 30TH DAY OF MAY 2018



**Martin C Armstrong FCCA FABRP FIPA MBA FNARA**  
**Liquidator**

**BB Parkin Limited t/a Second Nature By Home Made - In Creditors' Voluntary Liquidation**

**(Company Number 9590925)**

**Decision**

1. That a Liquidation Committee should be established.

For/Against

I wish to nominate the following creditor to act as a member of the committee:

Name of nominated creditor \_\_\_\_\_

**TO BE COMPLETED BY CREDITOR WHEN RETURNING FORM:**

Name of creditor: \_\_\_\_\_

Signature of creditor: \_\_\_\_\_

(Complete the following if signing on behalf of creditor, e.g. director/solicitor)

Capacity in which signing document: \_\_\_\_\_

Dated: \_\_\_\_\_

Note: The completed form should be delivered to Pam Oprey of Turpin Barker Armstrong, Allen House, 1 Westmead Road, Sutton, Surrey SM1 4LA.



**PROOF OF DEBT - GENERAL FORM**

BB Parkin Limited	
Date of Winding-Up Order / Resolution for voluntary winding up: 3 <sup>rd</sup> April 2017	
1.	Name of Creditor (If a company please also give company registration number)
2.	Address of Creditor for correspondence
3.	Total amount of claim, including any Value Added Tax and outstanding uncapitalised interest as at the date the company went into liquidation (see note)
4.	Details of any documents by reference to which the debt can be substantiated. [Note there is no need to attach them now but the liquidator may call for any document or evidence to substantiate the claim at his discretion as may the chairman or convenor of any meeting]
5.	If amount in 3 above includes outstanding uncapitalised interest please state amount £
6.	Particulars of how and when debt incurred (If you need more space append a continuation sheet to this form)
7.	Particulars of any security held, the value of the security, and the date it was given.
8.	Particulars of any reservation of title claimed in respect of goods supplied to which the claim relates.
9.	Signature of creditor or person authorised to act on his behalf
	Name in BLOCK LETTERS
	Position with or in relation to creditor
	Address of person signing (if different from 2 above)
Admitted to vote for	Admitted for dividend for
£	£
Date	Date
Liquidator	Liquidator