

# LIQ03

## Notice of progress report in voluntary winding up



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 2 4 6 4 1 0 1

Company name in full Rock House Training Limited

#### → Filling in this form

Please complete in typescript or in bold black capitals.

### 2 Liquidator's name

Full forename(s) Michael

Surname Gillard

### 3 Liquidator's address

Building name/number Mackenzie Goldberg Johnson Limited

Street Scope House, Weston Road

Post town Crewe

County/Region

Postcode C W 1 6 D D

Country

### 4 Liquidator's name

Full forename(s)

Surname

#### Other liquidator

Use this section to tell us about another liquidator.

### 5 Liquidator's address

Building name/number

Street

Post town

County/Region

Postcode

Country

#### 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	1	3	0	8	2	0	2	0
To date	1	2	0	8	2	0	2	1

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

Liquidator's signature

Signature

**X** **X**

Signature date

d	d	m	m	y	y	y	y
2	0	0	8	2	0	2	1

# 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.

Michael Gillard

Mackenzie Goldberg Johnson Limited

Scope House

Weston Road

Crewe

Postcode

C	W	1		6	D	D	
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DX

01270 212 700



### 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)**

# Continuation page

Name and address of insolvency practitioner

✓ **What this form is for**  
Use this continuation page to tell us about another insolvency practitioner where more than 2 are already jointly appointed. Attach this to the relevant form. Use extra copies to tell us of additional insolvency practitioners.

✗ **What this form is NOT for**  
You can't use this continuation page to tell us about an appointment, resignation, removal or vacation of office.

→ **Filling in this form**  
Please complete in typescript or in bold black capitals.  
  
All fields are mandatory unless specified or indicated by \*

## 1 Appointment type

Tick to show the nature of the appointment:

- ☐ Administrator
- ☐ Administrative receiver
- ☐ Receiver
- ☐ Manager
- ☐ Nominee
- ☐ Supervisor
- ☐ Liquidator
- ☐ Provisional liquidator

① You can use this continuation page with the following forms:

- VAM1, VAM2, VAM3, VAM4, VAM6, VAM7
- CVA1, CVA3, CVA4
- AM02, AM03, AM04, AM05, AM06, AM07, AM08, AM09, AM10, AM12, AM13, AM14, AM19, AM20, AM21, AM22, AM23, AM24, AM25
- REC1, REC2, REC3
- LIQ02, LIQ03, LIQ05, LIQ13, LIQ14,
- WU07, WU15
- COM1, COM2, COM3, COM4
- NDISC

## 2 Insolvency practitioner's name

Full forename(s)

Surname

## 3 Insolvency practitioner's address

Building name/number

Street

Post town

County/Region

Postcode

Country



Mackenzie Goldberg Johnson  
*Business Recovery & Insolvency*

**Rock House Training Limited In Liquidation (“the Company”)**

**Liquidator’s Annual Progress Report to Members**

**20 August 2021**

**Report For The Period Ending**

**12 August 2021**

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5. Receipts & Payments Account
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7. Remuneration & Expenses
8. Further Information
9. Conclusion

## **APPENDICES**

1. Receipts and Payments Account

## **1. INTRODUCTION**

The purpose of this annual progress report is to detail the acts and dealings of the Liquidator to 12 August 2021.

## **2. STATUTORY INFORMATION**

Company Name:	Rock House Training Limited
Company Number:	02464101
Registered Office:	c/o Mackenzie Goldberg Johnson Limited, Scope House, Weston Road, Crewe, CW1 6DD
Former Registered Offices:	81 Trentham Road, Dresden, Stoke on Trent, Staffordshire, ST3 4EE  Office 9, Parkhall Business Village, Parkhall Road, Longton, Stoke on Trent, ST3 5XA
Former Trading Address:	81 Trentham Road, Dresden, Stoke on Trent, Staffordshire, ST3 4EE
Principal Trading Activity:	Training Provider
Liquidator's Name:	Michael Gillard ("the Liquidator")
Liquidator's Address:	Mackenzie Goldberg Johnson Limited, Scope House, Weston Road, Crewe, CW1 6DD
Date of appointment:	13 August 2020

## **3. BACKGROUND INFORMATION**

### *Nature of assignment*

Rock House Training Limited ("the Company") was incorporated on 26 January 1990. The main activity of the Company was as a training provider. The Company ceased to trade on 31 May 2018.

Mackenzie Goldberg Johnson Limited was engaged to assist the board of directors on 30 July 2020. A board meeting held on 13 August 2020 resolved to issue a notice to the members to pass written resolutions. The written resolutions of members were passed with the requisite majority on 13 August 2020 and the Company was placed into liquidation and the Liquidator was appointed

### *Liquidator's initial assessment*

There was one known asset of the Company at the date of the appointment of the Liquidator, this being cash at bank totalling £101,447.

### *Liquidator's initial strategy*

The Liquidator's initial strategy was to arrange for the cash at bank to be paid into the liquidation bank account. Once received this would enable an initial distribution to be declared and paid to the members of the Company.

In addition, it would also be necessary to ensure all relevant tax returns were submitted to HM Revenue & Customs ("HMRC") and obtain clearance from HMRC to allow the Liquidator to pay the final distribution to the members and proceed to close the liquidation. Due to an internal error within HMRC, there has been significant delays in HMRC's ability to process clearance requests.

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

##### **4.1 Administration & Planning**

This represents the work that is involved in the routine administrative functions of the case by the Liquidator and his staff, together with the control and supervision of the work done on the case by the Liquidator and his staff. It does not give direct financial benefit to the members but must be undertaken to meet the requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out the required procedures that Liquidators must follow.

A description of the routine work undertaken since appointment is as follows:

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to staff to undertake the work on the case.
- Setting up case files.
- Setting up the case on the practice's electronic case management system and entering data.
- Issuing the statutory notifications to creditors and others required on appointment as Liquidator, including placing an advertisement of the Liquidator's appointment in the London Gazette.
- Issuing the required notices on appointment to the Pension Regulator, The Pension Protection Fund, and Now Pensions.
- Obtaining a specific penalty bond (this is insurance required by statute that every insolvency Liquidator must obtain for the protection of each estate).
- Compliance with money laundering and data protection regulations.
- Dealing with all routine correspondence and emails relating to the case.
- Opening, maintaining, and managing the Liquidator's estate bank account.
- Creating, maintaining, and managing the Liquidator's cashbook.
- Undertaking regular reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond periodically.
- Overseeing and controlling the work done on the case-by-case administrators.
- Completing periodic reviews of the case.
- General day to day duties including dealing with correspondence, filing, and cashiering.
- Dealing with all routine correspondence and emails relating to the case received from various parties.
- Correspondence with the Company's directors regarding general case matters.
- Correspondence with the Company's former accountants regarding the Company's accounts and submission of pre appointment tax returns to HM Revenue & Customs ('HMRC').
- Seeking closure clearance from HMRC and other relevant parties.

Anticipated work to be done is detailed below:

- Preparing, reviewing, and issuing this annual report to members.
- Preparing the annual Corporation Tax return to ensure the corporation tax liabilities are met for the period of the liquidation.
- On-going case planning – reviewing the appropriate strategy for dealing with the case and giving instructions to staff to undertake the work on the case.
- Seeking closure clearance from HMRC and other relevant parties.
- Completing a pre-closure review to ensure there are no outstanding matters or potential realisations to be made.



- Preparing and filing the final Corporation Tax return with HMRC and requesting clearance for closure.
- Preparing, reviewing, and issuing the draft final account to members.
- Issuing the final account to members.
- Filing the final account and receipts and payments account at Companies House.

The above work has been and will be necessary to ensure the Liquidator fulfils his duties but has not provided any direct financial benefit to the liquidation.

## **4.2 Realisations of Assets**

Below is a table outlining the asset position as at 12 August 2021.

<b>Asset Description</b>	<b>Estimated to Realise (£)</b>	<b>Amount Realised in this Reporting Period (£)</b>	<b>Actual Realisations to 20/08/2021 (£)</b>
Cash at Bank	101,447.00	101,447.10	101,447.10
Bank Interest Gross	0.00	2.81	2.81
<b>Total</b>	<b>101,447.00</b>	<b>101,449.91</b>	<b>101,449.91</b>

### **Cash at Bank**

The Company's cash at bank held with Barclays Bank Plc ("Barclays") was estimated to total £101,447. The amount realised totalled £101,447.10; the account was closed on 24 August 2020. No further realisations will be received.

### **Bank Interest Gross**

Bank interest of £2.81 has been received gross. Further nominal bank interest is anticipated to be received, however at present the Liquidator is unable to quantify this amount as it will depend on the level of funds held and the varying interest rates applied to the account.

The work carried out has been necessary to realise the assets of the liquidation and has resulted in realisations totalling £101,449.91.

## **4.3 Creditors**

The Liquidator is required 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, and to ensure that notices and reports can be issued to the creditors. The Liquidator must also deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they are received. The Liquidator is required to undertake this work as part of his statutory functions.

A description of the actual work undertaken in relation to creditors since appointment is as follows:

- Correspondence with the Company's pension scheme providers to confirm the scheme had been wound up.

The above work has been necessary to ensure the Liquidator fulfils his duties but has not and will not provide any direct financial benefit to the liquidation.

#### **4.4 Case Specific Matters**

The Liquidator and his staff have spent time in dealing with the distributions to members. This has involved the following tasks:

- Calculating the funds available to enable an initial distribution to be declared and paid to the members.
- Declaring and distributing the funds available to members and processing the payments to them.
- Dealing with member correspondence, emails, and telephone conversations regarding the distribution payments.
- Corresponding with the members following receipt of the distributions.

Anticipated work to be done is detailed below:

- Calculating the funds available to enable a final distribution to be declared and paid to the members.
- Declaring and distributing the funds available to the members and processing the payments to them.
- Dealing with members correspondence, emails, and telephone conversations regarding the distribution payments.
- Corresponding with the members following receipt of distributions.

The above work has been and will be necessary to ensure the Liquidator fulfils his duties but has not and will not provide any direct financial benefit to the liquidation.

#### **5. RECEIPTS & PAYMENTS ACCOUNT**

Attached at Appendix 1 is a Receipts & Payments Account for the period from 13 August 2020 to 12 August 2021. All amounts are shown net of VAT.

The balance of funds is held in an interest-bearing client account at HSBC Bank Plc in the name of Rock House Training Limited in Liquidation. The account has been reconciled.

#### **6. DISTRIBUTIONS**

##### **Share Capital**

The following distributions have been made to the members holding Ordinary A shares.

<b>Date</b>	<b>Amount of distribution (£)</b>	<b>Rate of distribution per share (£)</b>
7 October 2020	68,894.20	810.52
<b>Total</b>	<b>68,894.20</b>	<b>810.52</b>

The following distributions have been made to the members holding Ordinary C shares.

<b>Date</b>	<b>Amount of distribution (£)</b>	<b>Rate of distribution per share (£)</b>
7 October 2020	4,052.60	810.52
<b>Total</b>	<b>4,052.60</b>	<b>810.52</b>

The following distributions have been made to the members holding Ordinary D shares.

<b>Date</b>	<b>Amount of distribution (£)</b>	<b>Rate of distribution per share (£)</b>
7 October 2020	4,052.60	810.52
<b>Total</b>	<b>68,894.20</b>	<b>810.52</b>

A final distribution will be declared and paid to the members in due course.

## **7. REMUNERATION & EXPENSES**

### **Liquidator's Remuneration**

The Liquidator's remuneration was previously authorised by members by written resolution on 13 August 2020 on a fixed fee basis of £2,750 plus VAT. This fee covered all pre appointment and post appointment work completed by the Liquidator. This has been drawn in full.

The post appointment work undertaken by the Liquidator is detailed in each of the categories above.

Available at <http://mgjl.co.uk/case-report-login/> are as follows:

- A copy of 'A Members Guide to Liquidator's Fees' also published by R3;
- An explanatory note which shows Mackenzie Goldberg Johnson's Limited's current fee policy;

Should any member require a hard copy of either document they will be made available free of charge by contacting this office.

### **Liquidator's Expenses**

Expenses are any payments from the estate which are neither the Liquidator's remuneration nor a distribution to a creditor or member. Expenses also include disbursements, disbursements are met by and reimbursed to Mackenzie Goldberg Johnson Limited from the estate.

Expenses are divided into two categories known as 'Category 1' or 'Category 2'.

Category 1 expenses are payments to persons providing the service to which the expense relates who are not an associate of the Liquidator. Category 1 expenses can be paid without prior approval from members.

Category 2 expenses are payments to associates or payments which have an element of shared costs. Before Category 2 expenses can be paid from the estate, whether directly as an expense or as a disbursement they require approval from members in the same manner as the Liquidator's remuneration.

Further explanation of expenses can be found with this annual progress report at <http://mgjl.co.uk/case-report-login/>

Should any creditor require a hard copy of either documents they will be made available free of charge by contacting this office.

### **Category 1 Expenses**

Category 1 Expenses to 12 August 2021 amount to 926.36, and are analysed below:

**Rock House Training Limited In Liquidation**  
**Annual Progress Report**  
**20 August 2021**

Type	Provider	Incurred	Paid	Estimated Future Cost	Estimated Total Cost
		(£)	(£)	(£)	(£)
Specific Bond	AON	531.30	531.30	0.00	531.30
IT Licence Fee	Vision Blue	110.00	110.00	0.00	110.00
Statutory Advertising	The Stationery Office	285.06	285.06	0.00	285.06
<b>Total</b>		<b>926.36</b>	<b>926.36</b>	<b>0.00</b>	<b>926.36</b>

The above amounts are exclusive of VAT. VAT is dealt with on a case-by-case basis and will be paid and reclaimed if applicable.

**Category 1 Expenses paid by the Liquidator as a disbursement.**

Specific Bond – AON

It is a requirement that a specific bond be in place to cover the value of the assets under the control of the Liquidator. The cost of the specific bond totalled £531.30 plus VAT and has been paid in full. This was initially paid by Mackenzie Goldberg Johnson limited as a disbursement and has now been reimbursed. The value of the bond is reviewed on a periodic basis and if additional assets come to the Liquidator's attention, then the value of the bond may need to be increased, and an additional cost incurred. At present the value of the bond currently in place is considered sufficient.

IT Licence Fee – Vision Blue

Vision Blue is the provider of the electronic case management system. They charge a standard fixed fee of £110 plus VAT which is a one-off payment and covers the licence for the use of the case management system for the duration of the liquidation. This was initially paid by Mackenzie Goldberg Johnson limited as a disbursement and has now been reimbursed. No further expense is expected in this regard.

Statutory Advertising - London Gazette

It is a requirement that the Liquidator advertises his appointment, a copy of the resolutions passed by the members and a notice for creditors to submit their claim in the London Gazette. The Liquidator used an external agency, The Stationery Office to advertise the notices with the Gazette. They charge on a fixed fee basis for each notice placed and payment of £285.06 plus VAT was paid by Mackenzie Goldberg Johnson Limited as a disbursement. This has now been reimbursed and it is not anticipated any further expenses will be incurred in this regard.

**Category 1 Expenses incurred but not yet paid**

Corporation Tax – HM Revenue & Customs ("HMRC")

The Liquidator is required to prepare and submit a Corporation Tax return to account for the period of the liquidation. The Corporation Tax incurred within this reporting period is £0.53 and will be paid as an expense to HMRC. This has been incurred on the bank interest received during the liquidation

A final return will cover the period from 13 August 2021 to conclusion and will be submitted to HMRC in due course. The amount payable will be dependent on the future bank interest received into the liquidation and is expected to be minimal.

As at 12 August 2021 it is not anticipated that the expenses in this matter will exceed the total expenses estimated when remuneration was authorised by the members

### **Category 2 expenses**

The Liquidator has not incurred and is not expected to incur any category 2 expenses.

## **8. FURTHER INFORMATION**

A member may, with the permission of the Court or with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the Company, request further details of the Liquidator's remuneration and expenses, within 21 days of receipt of this progress report.

A member may, with the permission of the Court or with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the Company, 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 progress report.

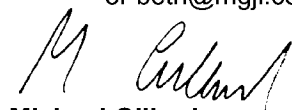
Members should note that at <http://mgjl.co.uk/case-report-login/> the following documents are available:

- Provision of Services Regulations information which provides some general information about this firm including its complaints policy and Professional Indemnity Insurance;
- A privacy notice, confirming how Mackenzie Goldberg Johnson Limited uses personal information to fulfil the legal obligations of our insolvency practitioner under the Insolvency Act and other relevant legislation, and to fulfil the legitimate interests of keeping creditors and others informed about the insolvency proceedings.

## **9. CONCLUSION**

The Liquidator will complete the work to finalise the administration of the case as outlined earlier in the report. It is anticipated that this will be complete within the next 3 months and once resolved the liquidation will be finalised and the files will be closed.

If members have any queries regarding the conduct of the liquidation, or if they require hard copies of any of the documents provided via website links, please contact Beth Cross on 01270 212 700 or [beth@mgjl.co.uk](mailto:beth@mgjl.co.uk)



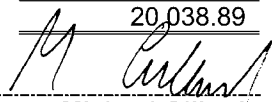
**Michael Gillard**  
**Liquidator of Rock House Training Limited**

**Enc**

**APPENDIX 1 - RECEIPTS AND PAYMENTS ACCOUNT**

**Rock House Training Limited - In Members Voluntary Liquidation**  
**Liquidator's Abstract of Receipts & Payments**

**From 13 August 2020 To 12 August 2021**

S of A £		From 13/08/20
		To 12/08/21
	<b>ASSET REALISATIONS</b>	
101,447.00	Cash at Bank	101,447.10
NIL	Bank Interest Gross	2.81
101,447.00		101,449.91
	<b>COST OF REALISATIONS</b>	
NIL	Vat Irrecoverable	(735.26)
NIL	Liquidator's Disbursements	(926.36)
NIL	Liquidator's Remuneration	(2,750.00)
NIL		(4,411.62)
	<b>DISTRIBUTIONS</b>	
(85.00)	Ordinary "A"	(68,894.20)
(5.00)	Ordinary "C"	(4,052.60)
(5.00)	Ordinary "D"	(4,052.60)
(95.00)		(76,999.40)
101,447.00		20,038.89
	<b>REPRESENTED BY</b>	
	Rock House Training Limited in Liquidation - HSBC Bank - Interest Bearing Account	20,038.89
		20,038.89
		 <b>Michael Gillard</b> <b>Liquidator</b>

**Notes**

07.10.2020 – 1<sup>st</sup> interim cash distribution to members being £810.52 per share totalling £76,999.40. This included A shares, C shares and D shares all ranking on a pari-passu basis.