

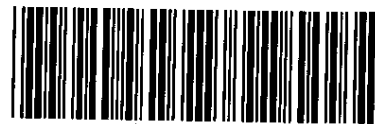
# LIQ03

## Notice of progress report in voluntary winding up



Companies House

THURSDAY



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14/12/2017

#102

COMPANIES HOUSE

### 1 Company details

Company number 0 2 9 4 1 6 4 0

Company name in full Takeabreak Motorway Services Limited

→ Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Simon David

Surname Chandler

### 3 Liquidator's address

Building name/number 45 Church Street

Street Birmingham

Post town B3 2RT

County/Region

Postcode

Country

### 4 Liquidator's name ①

Full forename(s) Scott Christian

Surname Bevan

① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number 45 Church Street

Street Birmingham

Post town B3 2RT

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>	2	<sup>d</sup>	0	<sup>m</sup>	1	<sup>m</sup>	1	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	1	<sup>y</sup>	6
To date	<sup>d</sup>	1	<sup>d</sup>	9	<sup>m</sup>	1	<sup>m</sup>	1	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	1	<sup>y</sup>	7

**7** Progress report

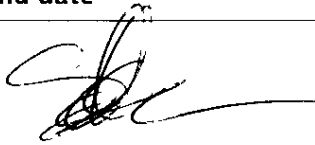
☒ The progress report is attached

**8** Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup>	1	<sup>d</sup>	2	<sup>m</sup>	1	<sup>m</sup>	2	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	1	<sup>y</sup>	7
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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	Phillip Shaughnessy
Company name	Mazars LLP
Address	45 Church Street
	Birmingham
Post town	B3 2RT
County/Region	
Postcode	
Country	
DX	
Telephone	0121 232 9500



**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)

## **TAKEABREAK MOTORWAY SERVICES LIMITED - IN LIQUIDATION**

### **Progress Report to Members**

This is the Liquidators' third annual progress report to all known members.

#### **1. Introduction**

- 1.1. The purpose of this report is to provide members with details of the progress of the liquidation during the 12 month period from 20 November 2016 to 19 November 2017 ("the current reporting period").
- 1.2. I was appointed as Joint Liquidator of the Company together with Mr S D Chandler at a meeting of members held on 20 November 2014.
- 1.3. Mr Chandler and I are authorised to act as Insolvency Practitioners in the UK by the Insolvency Practitioners Association.
- 1.4. Identification details relating to the Company and the Liquidators are attached at Appendix A.

#### **2. Liquidators' Receipts and Payments**

- 2.1. A summary of receipts and payments covering the current reporting period is attached at Appendix B. The receipts and payments account also covers the cumulative period from the date of appointment to 19 November 2017. A comparison of the figures provided in the directors' declaration of solvency to actual realisations made to date is also included to assist the members in assessing the progress made to date.
- 2.2. The receipts and payments account confirms that no cash balance is held and the only asset relates to amounts due from group undertakings.
- 2.3. An explanation of the assets realised and the expenses paid is provided below.

#### **3. Asset realisations and details of progress**

- 3.1. No assets have been realised to date.
- 3.2. There is an outstanding issue with the Environment Agency which the Roadchef group have been dealing with. The Environment Agency had advised the company still holds a permit and a surrender application needs to be lodged. I have contacted the parent company in respect of this. It may be that this permit has now lapsed but I require confirmation of this before I can close the liquidation.

#### **4. Assets still to be realised**

4.1. Assets still to be realised comprise:

4.2. **Amounts due from group undertakings - £4,620,186.00**

4.2.1. This is will be distributed in specie, once the outstanding matters have been resolved.

#### **5. Liabilities**

5.1. **Secured Creditors**

5.1.1. There are no secured creditors.

5.2. **Preferential Creditors**

5.2.1. There are no preferential creditors.

5.3. **Unsecured Creditors**

5.3.1. The directors' declaration of solvency did not include any unsecured creditors.

5.3.2. As required by insolvency legislation, an advertisement for creditors to claim was published on 12 November 2014 and no claims have been received.

#### **6. Distributions to members**

6.1. **Cash distributions**

6.1.1. There are no cash assets to distribute in this matter.

6.2. **Distribution in specie**

6.2.1. At the general meeting held on 20 November 2014, it was resolved that the Joint Liquidators be authorised to divide all or such part of the assets of the Company in specie amongst the members of the Company.

6.2.2. No distribution in specie has been made to members during the past twelve months.

#### **7. Liquidators' Remuneration**

7.1. Pursuant to the engagement letter with the Company's ultimate parent, Roadchef Motorways Limited, that the Joint Liquidators be authorised to draw remuneration by reference to the time properly spent by the Joint Liquidators and their staff in dealing with the matters arising during the liquidation.

7.2. Attached at Appendix C1 is a summary of the Liquidators' time costs for the current reporting period. These costs total £2,842.50, which represents 13.90 hours at an average hourly rate of £204.50.

- 7.3. Due to changes in Statement of Insolvency Practice 9, I am now required to provide you with additional, proportionate information regarding my costs, to include an explanation as to why certain tasks were carried out and whether the work carried out provided a financial benefit to creditors and members. Accordingly, please find attached at Appendix C2 a narrative summary of the work carried out during the current reporting period.
- 7.4. Pre appointment time costs amount to £30,509.00. This relates to the work undertaken prior to our appointment in relation to work carried out for six companies in the Roadchef Group, pursuant to the work described in the letter of engagement with Roadchef Motorways Limited. Ultimately, only five of the six companies stated in our engagement letter, however, only five companies entered liquidation. This amount was invoiced to and paid by Roadchef Motorways Limited.
- 7.5. Total time costs incurred in the Liquidation to date amount to £5,056.50. This represents 25.50 hours at an average hourly rate of £198.29. Attached at Appendix C3 are details of the Liquidators' cumulative time costs since appointment.
- 7.6. As at 19 November 2017, no funds have been drawn against the Liquidators' time costs in respect of the Liquidation.
- 7.7. Routine administration of the liquidation has been dealt with by junior staff wherever possible in order to maximise the cost effectiveness of the work performed. These staff have been supervised by senior staff and the Joint Liquidators. Any matter of particular complexity or significance that has required responsibility of an exceptional kind has also been dealt with by senior staff and the Joint Liquidators.
- 7.8. Charge out rates are reviewed annually on 1 September and, in common with other professional firms, may increase over the period of the administration of the case. The rates are appropriate to the skills and experience of the team members and the work that they perform. All staff that work on the case, including cashiers, support and any secretarial staff charge their time directly to the assignment. Time is recorded in 6 minute units with supporting narrative to explain the work undertaken.
- 7.9. The charge out rates of the team members employed on the assignment during the period covered by this report have changed from the rates initially provided to the members, as follows:-

Range (£)	Partner	Director	Manager	Administrator	Cashier	Support Staff
Current charge out rate per hour, effective from 1 September 2017	440.00	390.00	215.00-315.00	80.00-190.00	90.00-190.00	90.00
Previous charge out rate per hour, effective up to 31 August 2017	440.00	390.00	215.00	90.00	100.00-130.00	50.00

- 7.10. Due to changes in Statement of Insolvency Practice 9, I am now required to provide you with additional, proportionate information regarding my costs, to include an explanation as to why certain tasks were carried out and whether the work carried out provided a financial benefit to creditors and members. Accordingly, please find attached at Appendix C2 a narrative summary of the work carried out during the current reporting period.

## **8. Liquidators' Disbursements**

- 8.1. Disbursements are expenses paid by this firm in the first instance and subsequently re-charged to the estate when there are sufficient funds. There are two categories of disbursements, including Category 1 (payments to independent third parties) and Category 2 (costs incurred by the Liquidators or the firm that can be allocated to the case on a proper and reasonable basis).
- 8.2. There have been no disbursements incurred or paid during the current reporting period.

## **9. Expenses**

- 9.1. Details of all expenses incurred during the period of the report are provided in the Expense Statement attached at Appendix D, together with an explanation as to why the expenses have been incurred.
- 9.2. Details of expenses paid during the current period are shown in the receipts and payments account at Appendix B.
- 9.3. I have reviewed the expenses incurred to date and I am satisfied that they are reasonable in the circumstances of the case.

## **10. Members' Rights**

### **10.1. Further information**

- 10.1.1. I would advise you that, pursuant to Rule 18.9 of the Insolvency (England and Wales) Rules 2016, a member with concurrence of at least 5% of the total voting rights or a member with permission of the Court, may, within 21 days of receipt of this progress report, ask the Liquidator for further information about the remuneration and expenses set out in this progress report.

### **10.2. Apply to Court**

- 10.2.1. Additionally, pursuant to Rule 18.34 of the Insolvency (England and Wales) Rules 2016, a member with concurrence of at least 10% in value of the total voting rights, or a member with the permission of the Court may, within 8 weeks of the receipt of this progress report, apply to the Court on one or more of the following grounds:

- a. That the remuneration charged by the Liquidators is in all of the circumstances, excessive or inappropriate.
- b. That the basis fixed for the Liquidators' remuneration is in all of the circumstances, excessive or inappropriate.
- c. That the expenses incurred by the Liquidators are in all of the circumstances, excessive or inappropriate.

I trust that this is sufficient information for your requirements, but please do not hesitate to contact me should you need anything further.



**S C Bevan**  
Joint Liquidator

**Dated 12 December 2017**

*Authorised to act as an insolvency practitioner in the UK by the Insolvency Practitioners Association and bound by the Insolvency Code of Ethics*

**Takeabreak Motorway Services Limited**  
**In Liquidation**

**Identification Details**

**Details relating to the Company**

<b>Company name</b>	<b>Takeabreak Motorway Services Limited</b>
<b>Previous names</b>	Great Decision Limited
<b>Trading name</b>	N/A
<b>Company number</b>	02941640
<b>Registered office</b>	C/o Mazars LLP, 45 Church Street, Birmingham, B3 2RT
<b>Trading address</b>	Roadchef House, Norton Canes M, Bettys Lane, Norton Canes, Cannock, Staffordshire, WS11 9UX

**Details relating to the Liquidators**

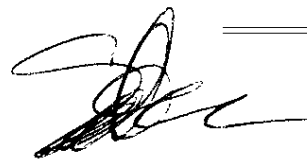
<b>Date of appointment</b>	20 November 2014
<b>Liquidators</b>	S D Chandler and S C Bevan of Mazars LLP, 45 Church Street, Birmingham, B3 2RT IP No(s) 008822 and 009614
<b>Liquidators' address</b>	Mazars LLP, 45 Church Street, Birmingham, B3 2RT
<b>Liquidators' contact telephone number</b>	0121 232 9500

**Takeabreak Motorway Services Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

**Appendix B**

Declaration of Solvency £		From 20/11/2016 To 19/11/2017 £	From 20/11/2014 To 19/11/2017 £
<b>ASSET REALISATIONS</b>			
4,620,186.00	Amounts due from group undertakings	NIL NIL	NIL NIL
<b>4,620,186.00</b>		<b>NIL</b>	<b>NIL</b>

REPRESENTED BY



\_\_\_\_\_  
Scott Christian Bevan  
Joint Liquidator

## Takeabreak Motorway Services Limited In Liquidation

### Analysis of Liquidators' Time Costs for the Period 20 November 2016 to 19 November 2017

Classification of Work	Hours					Total	Time	Av
Function	Partner	Director	Manager	Administrator	Support	Hours	Cost	hourly Rate
							£	£
2 Admin & Planning	0.00	0.70	0.00	1.50	0.00	2.20	488.00	221.82
3 Taxation	0.00	0.00	0.00	0.40	0.00	0.40	46.00	115.00
5 Realisation of Assets	0.00	0.50	0.00	0.70	0.00	1.20	328.00	273.33
7 Employees	0.00	0.00	0.00	0.20	0.00	0.20	38.00	190.00
8 Creditors	0.00	0.00	0.40	0.80	0.00	1.20	244.00	203.33
9 Reporting	0.00	0.00	0.80	2.40	0.00	3.20	394.00	123.13
12 Statutory & Compliance	1.10	0.00	2.10	2.30	0.00	5.50	1304.50	237.18

<b>Total Hours</b>	<b>1.10</b>	<b>1.20</b>	<b>3.30</b>	<b>8.30</b>	<b>0.00</b>	<b>13.90</b>		
<b>Total Time Costs (£)</b>	<b>484.00</b>	<b>468.00</b>	<b>757.50</b>	<b>1133.00</b>	<b>0.00</b>		<b>2842.50</b>	
<b>Av Hourly Rate</b>	<b>440.00</b>	<b>390.00</b>	<b>229.55</b>	<b>136.51</b>	<b>0.00</b>			<b>204.50</b>

## Takeabreak Motorway Services Limited In Liquidation

### NARRATIVE SUMMARY OF THE JOINT LIQUIDATORS' TIME COSTS FOR THE CURRENT REPORTING PERIOD

#### **Introduction**

This summary provides details of the work carried out by the Joint Liquidators and their staff during the current period and includes an explanation as to why certain tasks were carried out and whether the work provided a financial benefit to creditors and members.

This summary should be read together with the Joint Liquidators' Time Costs Analysis at Appendix C1. The costs incurred in relation to each category are set out in the attached Time Cost Analysis. This shows the time spent by each grade of staff by work category and provides the total cost and average hourly rate charged for each work category.

#### **Work carried out in the current period**

##### **Administration and planning**

- Managing and maintaining the case on the Firm's client systems and our specialist insolvency software system;
- Filing;
- Updates to the client regarding the strategy of the liquidation.

The majority of this work derived no financial benefit for members and creditors. However, appropriate case administration and planning ensures that the case is managed coherently and efficiently, with minimisation of costs and avoidance of duplication of work. Strong internal processes aid to add value through the efficient management of the case. This work is also required in order to appropriately document and record how the case has been administered in accordance with regulatory requirements.

##### **Taxation**

No work was undertaken in respect of the Company's tax affairs during the course of the reporting period.

##### **Creditors**

There were no known creditors stated in the directors' declaration of solvency. However, in accordance with statutory requirements, a notice seeking creditors' claims was advertised in the Gazette.

The majority of work in this category is required for statutory purposes and so does not provide a direct financial benefit to members and creditors, however, work undertaken in dealing with the employee liability claims is required as the liquidation has to remain open until these claims are resolved.

##### **Distributions**

No distributions have been paid to members in the current period.

### **Reporting**

Reporting requirements during the period as prescribed by statute have included the following:

- Reporting the outcome of any meetings;
- Annual progress reports.

The majority of this work derived no financial benefit for members and creditors. However, it is required in order to ensure that the case has been administered in line with regulatory requirements. It also provides members with an update in respect of the liquidation.

### **Cashiering**

Cashiering work undertaken includes:

- Issuing payments and banking receipts, and preparing the appropriate paperwork for such transactions.

The majority of this work derived no financial benefit for members and creditors. However, it is required in order to ensure that the estate bank account is operated in accordance with guidance issued by my regulatory body.

### **Statutory and Compliance**

The work undertaken as required by statute and our internal procedures involves:

- Case monitoring and statutory compliance, including internal case reviews.

The majority of this work derived no financial benefit for members and creditors. However, this work is required in order to ensure that the case has been administered in accordance with regulatory requirements.

## Takeabreak Motorway Services Limited In Liquidation

### Analysis of Liquidators' Time Costs for the Period 20 November 2014 to 19 November 2017

Classification of Work	Hours					Total	Time	Av hourly
Function	Partner	Director	Manager	Administrator	Support	Hours	Cost	Rate
							£	£
2 Admin & Planning	0.00	1.00	0.00	2.00	0.00	3.00	650.00	216.67
3 Taxation	0.00	0.00	0.80	2.00	0.00	2.80	362.00	129.29
5 Realisation of Assets	0.00	0.50	0.00	0.70	0.00	1.20	328.00	273.33
7 Employees	0.00	0.00	0.00	0.20	0.00	0.20	38.00	190.00
8 Creditors	0.00	0.00	0.60	0.80	0.00	1.40	287.00	205.00
9 Reporting	0.00	0.00	1.60	3.40	0.00	5.00	656.00	131.20
12 Statutory & Compliance	1.90	0.00	6.70	3.30	0.00	11.90	2735.50	229.87

<b>Total Hours</b>	<b>1.90</b>	<b>1.50</b>	<b>9.70</b>	<b>12.40</b>	<b>0.00</b>	<b>25.50</b>		
<b>Total Time Costs (£)</b>	<b>836.00</b>	<b>585.00</b>	<b>2133.50</b>	<b>1502.00</b>	<b>0.00</b>		<b>5056.50</b>	
<b>Av Hourly Rate</b>	<b>440.00</b>	<b>390.00</b>	<b>219.95</b>	<b>121.13</b>	<b>0.00</b>			<b>198.29</b>

**Roadchef Properties Limited  
In Liquidation**

**EXPENSE STATEMENT**

Type of Expenditure	Who expense incurred by and nature of expense	Amount incurred in current period (£)
<b>Professional advisors' costs</b> The officeholder's choice of the professional advisors listed below was based on their perception of the advisors' experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of the fee arrangement with them.		
None.		
<b>Other Expenses</b>		
Liquidators' Remuneration	To project manage the orderly winding up of the Company's affairs, and to perform those tasks required of a Liquidator as dictated by statute.	£2842.50
<b>Total Expenses</b>		<b>£2842.50</b>