

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 3 4 9 0 3 2 3

Company name in full Aviation Training International Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Malcolm

Surname Cohen

3 Liquidator's address

Building name/number 55 Baker Street

Street

Post town

London

County/Region

Postcode

W 1 U 7 E U

Country

4 Liquidator's name ①

Full forename(s) Lee

Surname Causer

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number Two Snowhill

Street Snow Hill Queensway

Post town

Birmingham

County/Region

Postcode

B 4 6 G A


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

**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 **Malcolm Cohen**

Company name **BDO LLP**

Address **55 Baker Street**

London

Post town **W1U 7EU**

County/Region

Postcode

Country

DX

Telephone **+44 (0)207 486 5888**

**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

Aviation Training International Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 10/12/2021 To 09/12/2022 £	From 10/12/2020 To 09/12/2022 £
2.00	ASSET REALISATIONS Intercompany Debtor	NIL NIL	NIL NIL
2.00	REPRESENTED BY	NIL	NIL NIL

Note:



Aviation Training International Limited In Members' Voluntary Liquidation

Joint Liquidators' Progress Report from
10 December 2021 to 9 December 2022

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GLOSSARY OF TERMS

Abbreviation or term	Meaning
'Act'	Insolvency Act 1986
'HMRC'	HM Revenue & Customs
'Joint Liquidators' or 'we'	Malcolm Cohen and Lee Causer
'members'	Members whose names are entered in the register of members
'Period'	10 December 2021 to 9 December 2022
'preferential creditors'	Claims for unpaid wages earned in the four months prior to liquidation up to £800, holiday pay and unpaid pension contributions in certain circumstances and where a Company enters into Liquidation on or after 1 December 2020, claims for unpaid VAT, PAYE deductions, Employee National Insurance Contributions (NICs) deductions, student loan repayment deductions and amounts withheld under the construction industry scheme
'Progress Report'	Prepared in accordance with Rules 18.3 and 18.7 of the Rules
'Rules'	Insolvency (England and Wales) Rules 2016
'secured creditors'	Creditors whose debt is secured, in accordance with Section 248 of the Act
'the Company'	Aviation Training International Limited
'unsecured creditors'	Creditors who are neither secured nor preferential

KEY INFORMATION

Background

Malcolm Cohen and Lee Causer were appointed Joint Liquidators of the Company on 10 December 2020.

Purpose of this report

This is the Progress Report for the period from 10 December 2021 to 9 December 2022.

The main purpose of the Progress Report is to provide you with an update of the Liquidation's progress during the Period.

Members' rights

There are no creditors listed on the declaration of solvency and no claims have been received to date.

Contact details

Contact: Ann Moore
Business Restructuring, BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH
Tel: +44 (0)121 352 6399
Email: ann.moore@bdo.co.uk
Reference: 00328478

PROGRESS IN THE PERIOD

Asset realisations

The only asset detailed on the Declaration of Solvency was an intercompany debt of £2. No assets were realised during the Period, however, we have become aware of a PAYE refund which is now expected.

HMRC

Corporation tax returns for the pre-appointment periods were submitted by the Company's group and the final tax liability thereon was paid by an associated company. During the Period, HMRC advised the Joint Liquidators that there was an outstanding Class 1A return for the period ended 5 April 2020 and a nil return was subsequently prepared and submitted.

As a matter of course we seek clearances in respect of corporation tax and other taxes as appropriate such as VAT and PAYE. Corporation tax clearance was received in the Period but we are still awaiting clearance in respect of other taxes and the above mentioned PAYE refund which HMRC advised is due to the Company.

Creditors

There are no known creditors. As stated above, a corporation tax liability was settled by an associated company but could have been set off against the PAYE refund.

Return on capital

There was no return of capital in the Period.

Other matters

In addition to the above matters, we have dealt with all statutory matters required by legislation and administrative work incidental to our duties as Joint Liquidators in this Liquidation.

Joint Liquidators' remuneration

The Joint Liquidators' remuneration was approved on a time cost basis by members.

During the Period, time costs of £9,739 were incurred over 35.5 hours at an average rate of £274.34 per hour. The Joint Liquidators have not as yet invoiced any time costs.

A detailed report of the time incurred by the Joint Liquidators and a narrative of the work done during the Period is attached in Appendix D.

Joint Liquidators' expenses

A breakdown of expenses incurred and paid is set out in Appendix E.

OUTSTANDING MATTERS

We are currently pursuing the tax refund and final tax clearance in order to bring this matter to a conclusion. Once these matters have been resolved, it is anticipated that steps can be taken to conclude the liquidation including a distribution of surplus assets and the Liquidators' final account.

APPENDIX A

STATUTORY INFORMATION

Information

Company name	Aviation Training International Limited
Company registration number	03490323
Registered office	C/o BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH
Date of appointment	10 December 2020
Joint Liquidators	<p>Malcolm Cohen Lee Causer</p> <p>Under the provisions of section 231 of the Act the Joint Liquidators carry out their functions jointly and severally meaning any action can be done by one Liquidator or by both of them.</p>
Joint Liquidators' address	BDO LLP, 55 Baker Street, London, W1U 7EU
Data Control and GDPR	<p>Malcolm Cohen and Lee Causer are authorised to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales in the UK. The Joint Liquidators are Data Controllers as defined by the General Data Protection Regulations. BDO LLP will act as Data Processor on the instruction of the Data Controllers. Personal data will be kept secure and processed only for matters relating to the Liquidation of Aviation Training International Limited. Please see the privacy statement at https://www.bdo.co.uk/en-gb/privacy-notices/insolvencies</p>

APPENDIX B

MEMBERS' RIGHTS

Within 21 days of receipt of the Progress report, members with at least 5% in value of the total voting rights of all members having the right to vote at general meetings of the Company or any member with the permission of court, may request in writing that the Joint Liquidators provide further information about their remuneration or expenses which have been itemised in the Progress Report.

Within 14 days of receipt of the request, the Joint Liquidators must provide all of the information asked for, unless they think that:

- the time or cost in preparing the information would be excessive, or
- disclosure of the information would be prejudicial to the conduct of the Liquidation or might reasonably be expected to lead to violence against any person, or
- they are subject to confidentiality obligations in respect of the information.

The Joint Liquidators are also required to give reasons for not providing all of the requested information.

Members with at least 10% in value of the total voting rights of all members having the right to vote at general meetings of the Company may, within eight weeks of receipt of the Progress Report, make an application to court that the basis fixed for the Joint Liquidators' remuneration, the remuneration charged, or the expenses incurred by the Joint Liquidators, as set out in the Progress Report, are excessive.

Members may access a copy of BDO LLP's charging and expenses policy at <https://www.bdo.co.uk/en-gb/insights/advisory/business-restructuring/creditors-guides>.

The Insolvency Service has established a central gateway for considering complaints in respect of Insolvency Practitioners. In the event that you make a complaint to us but are not satisfied with the response, then you should visit <https://www.gov.uk/complain-about-insolvency-practitioner> where you will find further information on how you may pursue the complaint.

The Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to this Liquidation. A copy of the code can be found at <https://www.icaew.com/technical/ethics/icaew-code-of-ethics/icaew-code-of-ethics>.

APPENDIX C

RECEIPTS AND PAYMENTS ACCOUNT

Aviation Training International Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 10/12/2021 To 09/12/2022 £	From 10/12/2020 To 09/12/2022 £
2.00	ASSET REALISATIONS		
	Intercompany Debtor	NIL	NIL
		NIL	NIL
2.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

APPENDIX D

JOINT LIQUIDATORS' REMUNERATION

The Joint Liquidators' remuneration has been approved on a time costs basis and a breakdown is detailed below, together with details of the work undertaken.

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. rate £
Planning and strategy	0.10	-	-	-	-	-	0.10	69.00	690.00
General administration	-	-	7.40	0.50	18.00	1.65	27.55	7,684.60	278.93
Reporting	-	-	1.15	0.75	1.35	3.40	6.65	1,428.50	214.81
Distribution and closure	-	-	-	1.20	-	-	-	1.20	556.90
TOTAL	69.00	-	4,497.65	263.75	4,246.15	662.45	-	9,739.00	274.34

Work that was undertaken during the Period is detailed below.

Planning and strategy

- Review of strategy

General administration

- Preparation and completion of internal reviews
- Liaising with HMRC's corporation tax office and with the group in respect of outstanding tax returns and submission thereon, payment of the balance due and subsequent requests for tax clearance
- Liaising with the HMRC's Employer's Office and with the group in respect of Class 1A returns and a PAYE refund, and submission of a Class 1A return
- Opening a Liquidation bank account for the PAYE refund

Reporting

- Preparation and distribution of the progress report to members

Distribution and closure

- Liaising with the members regarding the progress of the liquidation

The current charge out rates per hour of staff within the firm who may be involved in working on the Liquidation are as follows:

Grade	£
Partner	690-920
Director	386-772
Senior Manager	322-643
Manager	176-482
Senior Executive	141-328
Executive	86-173
BDO LLP Tax department (max)	1,208

Cumulative time incurred

Total costs of £15,998.05 have been incurred over the course of the Liquidation to 9 December 2022 as detailed below.

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	8.85	301.85	2,671.35
Steps on appointment	4.50	223.71	1,006.70
Planning and strategy	0.10	690.00	69.00
General administration	36.10	262.83	9,488.10
Asset realisation/dealing	0.80	267.63	214.10
Creditors' claims	0.45	413.00	185.85
Reporting	6.65	214.81	1,428.50
Distribution and closure	2.10	444.98	934.45
TOTAL	59.55	268.65	15,998.05

APPENDIX E

JOINT LIQUIDATORS' EXPENSES

The Joint Liquidators' expenses incurred and paid by BDO LLP are detailed below. These disbursements are expected to be invoiced to an agreed third party once the Liquidation is ready to be concluded.

	Incurred in Period 10/12/2021 to 09/12/2022 £	Total Incurred 10/12/2020 to 09/12/2022 £	Total Paid 10/12/2020 to 09/12/2022 £
Category 1			
Bonding	0.00	20.00	0.00
Statutory Advertising	0.00	276.00	0.00

The expenses shown are self-explanatory.

