

LIQ03

Notice of progress report in voluntary winding up



Companies House

MONDAY



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24/04/2023

#151

COMPANIES HOUSE

1 Company details

Company number 0 4 2 7 0 1 2 2
Company name in full Jupiter Business Park Limited

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

2 Liquidator's name

Full forename(s) Michael
Surname Jenkins

3 Liquidator's address

Building name/number 11 Clifton Moor Business Village
Street James Nicolson Link
Post town Clifton Moor
County/Region York
Postcode Y O 3 0 4 X G
Country

4 Liquidator's name ①

Full forename(s) David Adam
Surname Broadbent

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

5 Liquidator's address ②

Building name/number 11 Clifton Moor Business Village
Street James Nicolson Link
Post town Clifton Moor
County/Region York
Postcode Y O 3 0 4 X G
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 1	^d 1	^m 0	^m 2	^y 2	^y 0	^y 2	^y 2
To date	^d 1	^d 0	^m 0	^m 2	^y 2	^y 0	^y 2	^y 3

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

Liquidator's signature

Signature

X



X

Signature date

^d 0	^d 6	^m 0	^m 4	^y 2	^y 0	^y 2	^y 3
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LIQ03

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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 **Michael Jenkins**

Company name **Begbies Traynor (Central) LLP**

Address **11 Clifton Moor Business Village
James Nicolson Link**

Post town **Clifton Moor**

County/Region **York**

Postcode **YO30 4XG**

Country

DX

Telephone **01904 479801**

**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

Jupiter Business Park Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 11/02/2022 To 10/02/2023 £	From 11/02/2020 To 10/02/2023 £
	ASSET REALISATIONS		
	Bank Interest Gross	0.13	1.71
9,700.00	Cash at Bank	NIL	9,786.71
10,568.00	Loan - Yukon Property Dev Ltd	NIL	NIL
4,480.00	S455 Tax Refund	NIL	NIL
		<u>0.13</u>	<u>9,788.42</u>
	COST OF REALISATIONS		
	Office Holders Fees	NIL	3,500.00
	Statutory Advertising	NIL	283.50
		<u>NIL</u>	<u>(3,783.50)</u>
	UNSECURED CREDITORS		
	Trade Creditors	NIL	170.62
		<u>NIL</u>	<u>(170.62)</u>
<u>24,748.00</u>		<u>0.13</u>	<u>5,834.30</u>
	REPRESENTED BY		
	Bank 2 Current		5,077.60
	Vat Control Account		756.70
			<u>5,834.30</u>

Michael Jenkins
Joint Liquidator

Jupiter Business Park Limited (In Members' Voluntary Liquidation)

Progress report

Period: 11 February 2022 to 10 February 2023

Important Notice

This report has been produced solely to comply with our statutory duty to report to members of the Company pursuant to Section 92A of the Insolvency Act 1986. This report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by members for any purpose other than this report to them, or by any other person for any purpose whatsoever.

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- ❑ Liquidators' expenses
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- ❑ Other relevant information
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- ❑ Appendices
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 - 2. Liquidators' time costs and expenses
 - 3. Statement of Liquidators' expenses

1. INTERPRETATION

<u>Expression</u>	<u>Meaning</u>
"the Company"	Jupiter Business Park Limited (In Members' Voluntary Liquidation)
"the liquidators", "we", "our" and "us"	Michael Jenkins and David Adam Broadbent, both of Begbies Traynor (Central) LLP, 11 Clifton Moor Business Village, James Nicolson Link, Clifton Moor, York, YO30 4XG
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency (England and Wales) Rules 2016 (as amended)
"secured creditor" and "unsecured creditor"	Secured creditor, in relation to a company, means a creditor of the company who holds in respect of his debt a security over property of the company, and "unsecured creditor" is to be read accordingly (Section 248(1)(a) of the Act)
"security"	(i) In relation to England and Wales, any mortgage, charge, lien or other security (Section 248(1)(b)(i) of the Act); and (ii) In relation to Scotland, any security (whether heritable or moveable), any floating charge and any right of lien or preference and any right of retention (other than a right of compensation or set off) (Section 248(1)(b)(ii) of the Act)
preferential creditors	Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act

2. COMPANY INFORMATION

Trading name:	Jupiter Business Park Limited
Company registered number:	04270122
Company registered office:	11 Clifton Moor Business Village, James Nicolson Link, Clifton Moor, York, YO30 4XG
Former trading address:	Beech House, Sutton Road, Campsall, Doncaster, DN6 9AN

3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced:	11 February 2020
Date of liquidators' appointment:	11 February 2020
Changes in liquidator (if any):	None

4. PROGRESS DURING THE PERIOD

Receipts and Payments

Attached at Appendix 1 is our abstract of receipts and payments for the period from 11 February 2022 to 10 February 2023.

What work has been done in the period of this report, why was that work necessary and what has been the financial benefit (if any) to members?

Details of the types of work that generally fall into the headings mentioned below are available on our firm's website - <http://www.begbies-traynorgroup.com/work-details> Under the following headings we have explained the specific work that has been undertaken on this case. Not every piece of work has been described, but we have sought to give a proportionate overview which provides sufficient detail to allow members to understand what has been done, why it was necessary and what financial benefit (if any) the work has provided to members.

The costs incurred in relation to each heading are set out in the Time Costs Analysis which is attached. There is an analysis for the period of the report and also an analysis of time spent on the case since the date of our appointment.

The details below relate to the work undertaken in the period of the report only. Our previous reports contain the costs of the work undertaken since our appointment.

General case administration and planning

Periodic reviews have been carried out in order to ensure matters are progressing satisfactorily and that statutory requirements of the relevant legislation are complied with. Generally, it is necessary to maintain records to demonstrate how the case was administered and to document the reasons for any decisions that materially affect the case. Members of our staff have therefore undertaken general administrative duties in order to comply with this requirement. Whilst this work has not benefitted creditors, it is a necessary part of the general control of all insolvency cases.

Compliance with the Insolvency Act, Rules and best practice

We have prepared a progress report in respect of the preceding 12-month period and made it available to the Company's members. The report was also filed with the Registrar of Companies.

We have ensured that the case remains adequately bonded to protect creditors' interests.

General banking and cashiering duties have been undertaken by support staff, such as banking funds, processing payments, invoicing in respect of remuneration and disbursements, maintaining accounting records and carrying out regular bank reconciliations.

The above work has not benefitted creditors financially but was necessary in accordance with insolvency legislation and best practice guidelines.

Realisation of assets

The only asset realised in the period relates to the receipt of a nominal amount of bank interest. See below regarding our efforts to collect the tax refund from HMRC.

Dealing with all creditors' claims (including employees), correspondence and distributions

We have continued to liaise with HMRC regarding the release of the tax refund and, ultimately, tax clearance to allow us to conclude the liquidation. Following lengthy delays, we finally received notice from HMRC that, whilst there was a credit of c£4k showing on the account, the refund could not be released due to a number of VAT returns being outstanding. These returns have been submitted and we await receipt of the tax refund and clearance.

Other matters which includes meetings, tax, litigation, pensions and travel

The preparation and submission of tax returns, in accordance with legislation.

5. CREDITORS

As in any liquidation, in a members' voluntary liquidation creditors are required to prove their claims and the liquidators must examine the proofs and the particulars of the claims and admit them, in whole or in part, or reject them. The liquidators must then settle the priorities of the creditors (as between secured, preferential, secondary preferential and unsecured creditors) before paying them in full with statutory interest.

We have paid, with statutory interest, all of the creditors listed in the statement of assets and liabilities embodied within the declaration of solvency sworn by the directors. We are still awaiting clearance from HM Revenue & Customs that no further amounts are due in respect of PAYE and National Insurance, Corporation Tax and VAT.

6. DISTRIBUTIONS TO MEMBERS

No distributions have been declared to members. We will declare a dividend once we are in a position to conclude the liquidation.

7. REMUNERATION & EXPENSES

Our remuneration has been fixed by a resolution of the members of the Company by reference to the time properly given by us (as liquidators) and the various grades of our staff calculated at the prevailing hourly charge out rates of Begbies Traynor (Central) LLP, in attending to matters arising in the liquidation, subject to us having agreed that our remuneration shall not exceed the sum of £3,500 in circumstances where the value of time given by us and our staff in attending to matters arising in the winding up exceeds this sum.

We are also authorised to draw expenses, including expenses for services provided by our firm (defined as category 2 expenses in Statement of Insolvency Practice 9) in accordance with our firm's policy, details of which were presented to the general meeting of the Company at which various resolutions, including the special resolution that the Company be wound up voluntarily, were passed and which is attached at Appendix 2 of this report.

Our time costs for the period from 11 February 2022 to 10 February 2023 amount to £1,911.50 which represents 5.7 hours at an average rate of £335.35 per hour.

The following further information in relation to our time costs and expenses is set out at Appendix 2:

- ☐ Time Costs Analysis for the period 11 February 2022 to 10 February 2023
- ☐ Begbies Traynor (Central) LLP's charging policy

To date, we have drawn the total sum of £3,500 on account.

The Time Costs Analysis for the period of this report attached at Appendix 2 shows the time spent by each grade of staff on the different types of work involved in the case, and gives the total costs and average hourly rate charged for each work type. An additional analysis is also attached which details the time costs for the entire period for which we have administered the liquidation.

Please note that each analysis provides details of the work undertaken by us and our staff following our appointment only.

Category 1 Expenses

To 10 February 2022, we have also drawn expenses in the sum of £283.50

Category 2 Expenses

Details of the Category 2 expenses that have been incurred in accordance with the approval obtained are set out below:

Other amounts paid or payable to the office holder's firm	
Type and purpose	Amount £
Mileage	40.50

8. LIQUIDATORS' EXPENSES

A statement of the expenses incurred during the period of this progress report is attached at Appendix 3. A cumulative statement showing the total expenses incurred since the date of our appointment also appears at Appendix 3.

9. ASSETS THAT REMAIN TO BE REALISED AND WORK THAT REMAINS TO BE DONE

What work remains to be done, why is this necessary and what financial benefit (if any) will it provide to members?

General case administration and planning

We will ensure that the case is adequately bonded (an insurance to protect the interests of unsecured creditors in the potential asset realisations on a case). This category also includes cashiering duties, such as banking funds, maintaining accounting records and invoicing in respect of remuneration and disbursements, which is undertaken by support staff throughout the duration of the case. It also includes all work undertaken in respect of the closure of the case, such as the final file review and calculation/payment of final fees and expenses.

This will not benefit creditors financially but is necessary in accordance with insolvency legislation.

Compliance with the Insolvency Act, Rules and best practice

The Insolvency Act 1986 and the Insolvency Rules 2016, together with subsequent amendments, require insolvency practitioners holding office to produce progress reports and a final report to all creditors and members. We must also file information with the Registrar of Companies including, but not limited to, the required forms and the final report.

This will not benefit creditors financially but is necessary in accordance with insolvency legislation.

Realisation of assets

We will continue to liaise with HMRC regarding the tax refund.

Dealing with all creditors' claims (including employees), correspondence and distributions

In accordance with legislation, we will declare a distribution to the members once the tax refund has been received and tax clearance received.

Other matters which includes meetings, tax, litigation, pensions and travel

Preparation and submission of tax returns in accordance with legislation.

How much will this further work cost?

The 'further work' detailed above has always been anticipated, but at this point in the proceedings, it has not yet been carried out. As you know, this work is necessary in order that I may complete the liquidation as envisaged. The cost of completing this work will not exceed any amounts approved by members previously.

Expenses

We do not anticipate incurring any further expenses.

10. OTHER RELEVANT INFORMATION

Use of personal information

Please note that in the course of discharging our statutory duties as liquidators, we may need to access and use personal data, being information from which a living person can be identified. Where this is necessary, we are required to comply with data protection legislation. If you are an individual and you would like further information about your rights in relation to our use of your personal data, you can access the same at <https://www.begbies-traynorgroup.com/privacy-notice>. If you require a hard copy of the information, please do not hesitate to contact us.

11. MEMBERS' RIGHTS

Right to request further information

Pursuant to Rule 18.9 of the Rules, within 21 days of the receipt of this report a member or members of the Company with at least 5% of the voting total rights of all the members having the right to vote at general meetings of the Company (or any member or members with less than 5% of the total voting rights, but with the permission of the court) may request in writing that we provide further information about our remuneration or expenses which have been incurred during the period of this progress report.

Right to make an application to Court

Pursuant to Rule 18.34 of the Rules, within 8 weeks of receipt of this progress report any member or members of the Company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the Company (or any member, or members with less than 10% of the total voting rights, but with the permission of the Court) may make an application to court on the grounds that the remuneration charged or the expenses incurred during the period of this progress report are excessive or, the basis fixed for our remuneration is inappropriate.

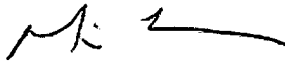
Obtaining information on the remuneration of liquidators and the payment of expenses

The basis of remuneration for acting as liquidators was sought following appointment. Notwithstanding this, beneficiaries of the surplus are able to seek information on their rights in relation to the remuneration and the payment of expenses and can obtain a copy of 'Begbies Traynor Guide for Shareholders. A Guide to the Liquidators' fees – England and Wales' on our website at <https://www.begbies-traynorgroup.com/services-to/shareholders>

Alternatively, if you require a hard copy of the guide, please contact our office and a copy will be sent to you.

12. CONCLUSION

We will report again in approximately twelve months time or at the conclusion of the liquidation, whichever is the sooner.



Michael Jenkins
Joint Liquidator

Dated: 6 April 2023

ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 11 February 2022 to 10 February 2023

Jupiter Business Park Limited (In Liquidation) Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 11/02/2022 To 10/02/2023 £	From 11/02/2020 To 10/02/2023 £
	ASSET REALISATIONS		
10,568.00	Loan - Yukon Property Dev Ltd	NIL	NIL
4,480.00	S455 Tax Refund	NIL	NIL
9,700.00	Cash at Bank	NIL	9,786.71
	Bank Interest Gross	0.13	1.71
		0.13	9,788.42
	COST OF REALISATIONS		
	Office Holders Fees	NIL	3,500.00
	Statutory Advertising	NIL	283.50
		NIL	(3,783.50)
	UNSECURED CREDITORS		
	Trade Creditors	NIL	170.62
		NIL	(170.62)
24,748.00		0.13	5,834.30
	REPRESENTED BY		
	Bank 2 Current		5,077.60
	Vat Control Account		756.70
			5,834.30

TIME COSTS AND EXPENSES

- a. Begbies Traynor (Central) LLP's charging policy;
- b. Time Costs Analysis for the period from 11 February 2022 to 10 February 2023; and
- c. Cumulative Time Costs Analysis for the period from 11 February 2020 to 10 February 2023.

BEGBIES TRAYNOR CHARGING POLICY

INTRODUCTION

This policy applies where a licensed insolvency practitioner in the firm is acting as an office holder of an insolvent estate and seeks creditor approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to creditors regarding the office holder's fees following the creditors' decision being made for the office holder to be remunerated on a time cost basis. Best practice guidance* requires that such information should be disclosed to those who are responsible for approving the basis of an office holder's remuneration. Within our fee estimate creditors can see how we propose to be remunerated.

In addition, this policy applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm. It also applies where payments are to be made to parties other than the firm, but in relation to which the office holder, the firm or any associate has an interest. Best practice guidance* indicates that such charges should be disclosed to those who are responsible for approving the basis of the office holder's remuneration, together with an explanation of how those charges are calculated.

OFFICE HOLDER'S FEES IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

The office holder has overall responsibility for the administration of the estate. He/she will delegate tasks to members of their staff. Such delegation assists the office holder as it allows him/her to deal with the more complex aspects of the case and ensures that work is being carried out at the appropriate level. There are various levels of staff that are employed by the office holder and these appear below.

The firm operates a time recording system which allows staff working on the case along with the office holder to allocate their time to the case. The time is recorded in 6 minute units at the individual's hourly rate in force at that time which is detailed below.

EXPENSES INCURRED BY OFFICE HOLDERS IN RESPECT OF THE ADMINISTRATION OF INSOLVENT ESTATES

Expenses are payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also include disbursements, which are expenses that are initially paid by the office holder's own firm, but which are subsequently reimbursed from the estate when funds are available.

Best practice guidance classifies expenses into two broad categories:

- ❑ *Category 1 expenses (approval not required)* - Specific expenditure that is directly related to the case and referable to an independent external supplier's invoice. All such items are charged to the case as they are incurred.
- ❑ *Category 2 expenses (approval required)* - Items of expenditure that are directly related to the case and either:
 - (i) include an element of shared or allocated cost and are based on a reasonable method of calculation, but which are not payable to an independent third party; or
 - (ii) are items of expenditure which are payable to an associate of the office holder and/or their firm.

Shared or allocated costs (pursuant to (i) above)

The following expenses include an element of shared or allocated cost and are charged to the case (subject to approval).

- ❑ Internal meeting room usage for the purpose of physical meetings of creditors is charged at the rate of £100 (London £150) per meeting;
- ❑ Car mileage which is charged at the rate of 45 pence per mile;

Payments anticipated to be made to associates (pursuant to (ii) above)

Services provided by other entities within the Begbies Traynor group

The following expenses which relate to services provided by entities within the Begbies Traynor group, of which the office holder's firm is a member, are also to be charged to the case (subject to approval):

- Asset Recovery, Appraisal and Valuation, Disposal and Consultancy services are provided by Eddisons Commercial which is part of Begbies Traynor Group plc.

Due to the varied nature of the work carried out, Asset Recovery, Appraisal and Disposal costs are charged on one or more of the following basis.

- These costs are paid from asset realisations of the company:

Time costs of £ 275 per hour – Director
Time costs of £ 180 per hour – Associate Director
Time costs of £ 120 per hour – Surveyor
Time costs of £ 100 per hour – Graduate
Time costs of £ 80 per hour – Administrator
Time costs of £ 35 per hour – Porter

- 10% of realisations in respect of asset sales and auction sales
- 15% Buyers Premium in respect of auction sales
- A fixed charge fee by agreement within the rates above

Any necessary additional services which might be provided would be within these rates.

- Eddisons Insurance Services Limited is also part of Begbies Traynor Group plc and provides insurance services on a fixed premium basis.

General Office Overheads.

The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a *Category 1 expense*:

- ☐ Telephone and facsimile
- ☐ Printing and photocopying
- ☐ Stationery

BEGBIES TRAYNOR CHARGE-OUT RATES

Begbies Traynor is a national firm. The rates charged by the various grades of staff that may work on a case are set nationally, but vary to suit local market conditions. The rates applying to the York office as at the date of this report are as follows:

Grade of staff	Charge-out rate (£ per hour) 1 January 2022 until further notice
Partner	545
Director	490
Senior Manager	435
Manager	380
Assistant Manager	275
Senior Administrator	240
Administrator	195
Junior Administrator	155
Cashier	155
Secretarial	155

Prior to 31 December 2021, the following rates applied:

Grade of staff	Charge-out rate (£ per hour)
Partner	495
Director	445
Senior Manager	395
Manager	345
Assistant Manager	250
Senior Administrator	225
Administrator	175
Junior Administrator	140
Cashier	140
Secretarial	140

Time spent by support staff such as secretarial, administrative and cashiering staff is charged directly to cases. It is not carried as an overhead.

As detailed above, time is recorded in 6 minute units.

SIP9 Jupiter Business Park Limited - Members Voluntary Liquidation - 83JU147.MVL : Time Costs Analysis From 11/02/2022 To 10/02/2023

[illegible]

SIP9 Jupiter Business Park Limited - Members Voluntary Liquidation - 83JU147.MVL - Time Costs Analysis From 11/02/2020 To 10/02/2023

Staff Grade	Consultant/Partner	Director	Sr. Mgr.	Mngr.	Asst Mngr.	Sr. Admin.	Admin.	Jr. Admin.	Support	Total Hours	Time Cost £	Average hourly rate £
General Case Administration and Planning	Case planning	1.0	0.1							6.5	1,640.00	248.45
	Administration		0.1			1.4	0.2	1.7	0.5	3.9	717.00	183.85
	Total for General Case Administration and Planning	1.0	0.2			1.4	0.2	1.7	0.5	6.8	2,357.00	324.45
Compliance with the Insolvency Act, Rules and best practice	Appointment		0.2			1.4		0.3	0.2	2.1	474.00	225.71
	Banking and Bonding	0.2		0.4		0.1	0.5	0.5	4.0	5.7	1,012.00	177.54
	Case Closure											0.00
	Statutory reporting and statement of affairs	0.5	1.4			2.3				4.2	1,443.50	343.69
	Total for Compliance with the Insolvency Act, Rules and best practice	0.7	1.6	0.4		3.8	0.7	0.8	4.2	12.6	3,928.50	244.13
Investigations	COA and investigations											0.00
	Total for Investigations											0.00
Realisation of assets	Debt collection											0.00
	Property, business and asset sales		2.0			1.0				3.0	1,125.50	375.17
	Retention of IT and third party assets											0.00
	Total for Realisation of assets		2.0			1.0				3.0	1,125.50	375.17
Trading	Trading											0.00
	Total for Trading											0.00
Dealing with all creditors claims (including employees), correspondence and distributions	Secured											0.00
	Others		3.5			4.1				7.6	2,496.50	328.49
	Creditors committee											0.00
	Total for Dealing with all creditors claims (including employees), correspondence and distributions		3.5			4.1				7.6	2,496.50	328.49
Other matters which includes meetings, tax, litigation, pensions and travel	Seeking decisions of creditors					0.1				0.1	24.00	240.00
	Meetings		1.0							1.0	445.00	445.00
	Other		0.7							0.7	311.50	445.00
	Tax			0.2		1.6			0.8	2.6	555.50	213.65
	Litigation											0.00
	Total for Other matters		1.7	0.2		1.6			0.8	4.4	1,336.00	303.84
	Total hours by staff grade:	1.7	9.0	0.6		15.3	0.7	4.7	5.5	37.5		
	Total time cost by staff grade £:	891.50	4,072.50	237.00		3,465.00	126.50	662.50	789.50		10,244.50	
	Average hourly rate £:	524.41	452.50	395.00	0.00	226.47	180.71	140.96	143.55			273.19
	Total fees drawn to date £:									3,500.00		

STATEMENT OF LIQUIDATORS' EXPENSES

No expenses have been incurred during the reporting period.

CUMULATIVE STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred
		£
Statutory Advertising	Courts Advertising	283.50
Mileage	Begbies Traynor	40.50
Bond	Marsh Ltd	20.00