

LIQ03

Notice of progress report in voluntary winding up



Companies House

TUESDAY



A6CDLO9T

A21

08/08/2017

#245

COMPANIES HOUSE

1 Company details

Company number 0 4 3 1 9 9 0 0

Company name in full Echelon Consulting 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 London

Post town W1U 7EU

County/Region

Postcode

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.

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6 Period of progress report

From date	^d 0	^d 8	^m 1	^m 2	^y 2	^y 0	^y 1	^y 6
To date	^d 0	^d 7	^m 0	^m 8	^y 2	^y 0	^y 1	^y 7

7 Progress report

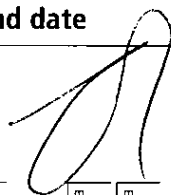
☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d 0	^d 7	^m 0	^m 8	^y 2	^y 0	^y 1	^y 7
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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	Malcolm Cohen
Company name	BDO LLP
Address	55 Baker Street
	London
Post town	W1U 7EU
County/Region	
Postcode	
Country	
DX	
Telephone	020 7486 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

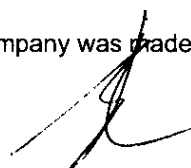
This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

Echelon Consulting Limited
(In Liquidation)
Liquidator's Abstract of Receipts & Payments

Declaration of Solvency		From 08/12/2016 To 07/08/2017	From 08/12/2016 To 07/08/2017
ASSET REALISATIONS			
1.00	Intercompany Debtor	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
REPRESENTED BY			
			NIL

Note:

A distribution in specie of the £1 intercompany debtor balance owed to the Company was made on 8 June 2017.



Malcolm Cohen
Liquidator

To All Shareholders**7 August 2017**Your Ref
Our Ref 7/SMB/JLTPlease ask for Sharon Bloomfield
Telephone: 020 7893 2905
Email: sharon.bloomfield@bdo.co.uk

Dear Sir/Madam

**Echelon Consulting Limited ('the Company') - In Members' Voluntary Liquidation
Registered Number: 04319900**

This is my final progress report on this liquidation, in accordance with Section 94 of the Insolvency Act 1986 ('the Act') for the period 8 December 2016 to 7 August 2017.

This finalises my draft final report and accounts which were issued to the Company's sole member on 8 June 2017. No substantive issues have been raised by the member so the Company's affairs are now fully wound up.

Statutory Information

I, Malcolm Cohen (officeholder number: 6825) of BDO LLP, 55 Baker Street, London, W1U 7EU was appointed Liquidator on 8 December 2016 pursuant to resolutions to wind up the Company passed by the Company's sole member on that day.

The Company's registered number is 04319900. The Company was incorporated on 9 November 2001 as Elite Resolutions Limited. On 14 December 2001 the Company's name was changed to Echelon Claims Consultants Limited, and then changed again on 12 August 2013 to its present name. The Company does not have any other trading style.

The Company's principal trading address and former registered office was St Botolph Building, 138 Houndsditch, London, EC3A 7AW. The registered office was changed to 55 Baker Street, London, W1U 7EU following the appointment of the Liquidator.

The Company is a wholly owned subsidiary of Jardine Lloyd Thompson Group plc ('JLT').

Receipts and Payments

There have been no receipts or payments in the liquidation period.

The Declaration of Solvency sworn by the Company's directors detailed that the Company's sole asset is a £1 intercompany debtor balance. This balance was distributed in specie to the Company's member on 8 June 2017.

Creditors

No creditors were listed on the Declaration of Solvency.

I placed an advertisement in the London Gazette and Independent newspaper inviting creditors to submit their claims to the Liquidator's office by 13 January 2017. No claims have been received.

HM Revenue & Customs ('HMRC')

As a matter of course before the liquidation can be concluded, the Liquidator obtains tax clearances from two units in HMRC; the corporation tax office, and the Enforcement & Insolvency Service ('EIS') which provides VAT and PAYE clearances (as applicable) and which provides HMRC's claim for all taxes.

The Company was part of the JLT VAT group, and following my appointment I made a request to HMRC for the Company to be removed from the group. I have received confirmation that the removal took effect from 8 December 2016.

Corporation tax returns for pre-liquidation period were submitted by JLT's tax department shortly after my appointment.

Accordingly I sought clearances from HMRC and I have now received clearances from both the corporation tax office and EIS.

Pension Scheme

Following my appointment I submitted a s.120 notice to the Pension Protection Fund ('PPF'). The results of this showed that the Company had been party to a pension scheme.

My enquiries of JLT have confirmed that a Flexible Apportionment Agreement had been entered into to release the Company from any pension liabilities. The PPF have now also confirmed that the Company is not eligible for entry to assessment as it is in solvent liquidation.

Distributions to Members in Specie

As outlined above, a distribution in specie of the intercompany debtor balance of £1 owed to the Company was made on 8 June 2017. This represented a return of 100p per £1 share.

There will be no further distributions.

Liquidator's Remuneration

The Insolvency (England and Wales) Rules 2016 ('the Rules') provide that a Liquidator is obliged to have their remuneration approved on one of the following basis:

- (1) as a percentage of the assets realised and distributed; and/or
- (2) by reference to the time the Liquidator and the staff have spent attending to matters in the liquidation; and/or
- (3) as a set amount; and/or
- (4) as a combination of the above.

The member approved the Liquidator's remuneration on a time costs basis, and my time costs to date total £3,693.50 represented by 7.5 hours of work carried out by myself and my staff at an average hourly rate of £492.47.

As the Company does not have any cash assets, the costs of the liquidation, including disbursements as outlined below, will be met by the Company's member or an appropriate group company.

The main areas dealt with include:

- liaising with the Company and JLT in relation to matters prior to the Liquidator's appointment;
- statutory reporting requirements to members;
- statutory reporting requirements to the Registrar of Companies;
- dealing with statutory advertising requirements;
- removing the Company from the VAT group;
- liaising with the PPF and JLT to confirm there is no pension liability;
- correspondence with HMRC in order to obtain the necessary clearances to close the liquidation;
- corresponding with JLT and providing updates of the progress of the liquidation;
- declaring the distribution in specie; and
- preparing the draft final report and accounts; and
- preparing forms LIQ03 and LIQ13 together with the final report for Companies House.

Disbursements

Where disbursements are recovered in respect of precise sums expended to third parties there is no necessity for these costs to be authorised. These are known as category 1 disbursements.

The sum of £1,066.67 has been incurred in relation to category 1 disbursements for statutory advertising costs and the costs of the Liquidator's indemnity bonding. No further disbursements are expected to be incurred.

Members' Rights

Members with the concurrence of at least 5% in value of the members may within 21 days of this report request in writing further information regarding the remuneration and expenses set out in this report. In accordance with Rule 18.9(3) of the Rules within 14 days of a request I will provide further information or explain why further information is not being provided.

A member (who need not be the member who asked for the information) may, with the concurrence of at least 5% or more in value of the members (including the member in question), apply to the Court within 21 days of my response or the expiry for the period of my response and the Court may make such order as it thinks fit (Rule 18.9(6) & (7) of the Rules).

Members with the concurrence of at least 10% of the members may apply to the Court if they consider that the remuneration of the Liquidator, or the basis fixed for the remuneration of the Liquidator or expenses charged by the Liquidator are excessive (Rule 18.34 of the Rules). Such an application must be made within eight (8) weeks of receiving the draft final report. The text of Rules 18.9 and 18.34 are set out at the end of this report.

Release of Liquidator

I, as the Liquidator will be released from office under Section 173 of the Insolvency Act 1986 at the same time as vacating office, per Section 171(6) of the Act, unless any member objects. A member who wishes to object to the release must deliver a notice in writing to the Liquidator within eight weeks of the draft report being issued or, if members raise other matters under Rules 18.9 or 18.34 as mentioned above, when those matters are finally determined by the Court. As confirmed above, the member has not raised any such objection or other matters.

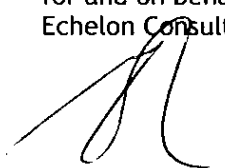
The Insolvency Service has established a central gateway for considering complaints in respect of Insolvency Practitioners. In the event that you make a complaint to me but are not satisfied with my response then you should visit <https://www.gov.uk/complain-about-insolvency-practitioner> where you will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

The Liquidator is bound by the Insolvency Code of Ethics when carrying out all professional work relating to this appointment. A copy of the code can be found at <http://www.icaew.com/en/members/regulations-standards-and-guidance/ethics/code-of-ethics-d>

Creditors may access information setting out creditors' rights in respect of the approval of Liquidator's remuneration at <https://www.r3.org.uk/what-we-do/publications/professional/fees>

Please contact me or my colleague Sharon Bloomfield at sharon.bloomfield@bdo.co.uk if you require further information.

Yours faithfully
for and on behalf of
Echelon Consulting Limited



Malcolm Cohen
Liquidator

Authorised by the Institute of Chartered Accountants in England & Wales in the United Kingdom
Enc

Statement from the Insolvency (England and Wales) Rules 2016 regarding the rights of creditors in respect of the Liquidators' fees and expenses:**Creditors' and members' requests for further information in administration, winding up and bankruptcy**

18.9.—(1) The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14—

- (a) a secured creditor;
 - (b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);
 - (c) members of the company in a members' voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
 - (d) any unsecured creditor with the permission of the court; or
 - (e) any member of the company in a members' voluntary winding up with the permission of the court.
- (2) A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one member or creditor.
- (3) The office-holder must, within 14 days of receipt of such a request respond to the person or persons who requested the information by—
- (a) providing all of the information requested;
 - (b) providing some of the information requested; or
 - (c) declining to provide the information requested.
- (4) The office-holder may respond by providing only some of the information requested or decline to provide the information if—
- (a) the time or cost of preparation of the information would be excessive; or
 - (b) disclosure of the information would be prejudicial to the conduct of the proceedings;
 - (c) disclosure of the information might reasonably be expected to lead to violence against any person; or
 - (d) the office-holder is subject to an obligation of confidentiality in relation to the information.
- (5) An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.
- (6) A creditor, and a member of the company in a members' voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of—
- (a) the office-holder giving reasons for not providing all of the information requested; or
 - (b) the expiry of the 14 days within which an office-holder must respond to a request.
- (7) The court may make such order as it thinks just on an application under paragraph (6).

Remuneration and expenses: application to court by a creditor or member on grounds that remuneration or expenses are excessive

18.34.—(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that—

- (a) the remuneration charged by the office-holder is in all the circumstances excessive;
 - (b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
 - (c) the expenses incurred by the office-holder are in all the circumstances excessive.
- (2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable—
- (a) a secured creditor,
 - (b) an unsecured creditor with either—
 - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
 - (ii) the permission of the court, or
 - (c) in a members' voluntary winding up—
 - (i) 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
 - (ii) a member of the company with the permission of the court.

(3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ("the relevant report").

Applications under rules 18.34 and 18.35 where the court has given permission for the application

18.36.—(1) This rule applies to applications made with permission under rules 18.34 and 18.35.

- (2) Where the court has given permission, it must fix a venue for the application to be heard.
- (3) The applicant must, at least 14 days before the hearing, deliver to the office-holder a notice stating the venue and accompanied by a copy of the application and of any evidence on which the applicant intends to rely.
- (4) If the court considers the application to be well-founded, it must make one or more of the following orders—
- (a) an order reducing the amount of remuneration which the office-holder is entitled to charge;
 - (b) an order reducing any fixed rate or amount;
 - (c) an order changing the basis of remuneration;
 - (d) an order that some or all of the remuneration or expenses in question is not to be treated as expenses of the administration, winding up or bankruptcy;
 - (e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —
 - (i) the administrator or liquidator or the administrator's or liquidator's personal representative to the company, or
 - (ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;
 - (f) any other order that it thinks just.
- (5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.
- (6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration, winding up or bankruptcy.

Applications under rule 18.34 where the court's permission is not required for the application

18.37.—(1) On receipt of an application under rule 18.34 for which the court's permission is not required, the court may, if it is satisfied that no sufficient cause is shown for the application, dismiss it without giving notice to any party other than the applicant.

- (2) Unless the application is dismissed, the court must fix a venue for it to be heard.
- (3) The applicant must, at least 14 days before any hearing, deliver to the office-holder a notice stating the venue with a copy of the application and of any evidence on which the applicant intends to rely.
- (4) If the court considers the application to be well-founded, it must make one or more of the following orders—
- (a) an order reducing the amount of remuneration which the office-holder is entitled to charge;
 - (b) an order reducing any fixed rate or amount;
 - (c) an order changing the basis of remuneration;
 - (d) an order that some or all of the remuneration or expenses in question be treated as not being expenses of the administration or winding up or bankruptcy;
 - (e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —
 - (i) the administrator or liquidator or the administrator's or liquidator's personal representative to the company, or
 - (ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;
 - (f) any other order that it thinks just.
- (5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.
- (6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration or as winding up or bankruptcy.