

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

Company name in full

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

2 Liquidator's name

Full forename(s)

Surname

3 Liquidator's address

Building name/number

Street

Post town

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

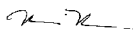
Postcode

Country

② **Other liquidator**
Use this section to tell us about
another liquidator.

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6		Period of progress report										
From date	<div><div>d</div><div>1</div></div>	<div><div>d</div><div>4</div></div>	<div><div>m</div><div>1</div></div>	<div><div>m</div><div>0</div></div>	<div><div>y</div><div>2</div></div>	<div><div>y</div><div>0</div></div>	<div><div>y</div><div>2</div></div>	<div><div>y</div><div>1</div></div>				
To date	<div><div>d</div><div>1</div></div>	<div><div>d</div><div>3</div></div>	<div><div>m</div><div>1</div></div>	<div><div>m</div><div>0</div></div>	<div><div>y</div><div>2</div></div>	<div><div>y</div><div>0</div></div>	<div><div>y</div><div>2</div></div>	<div><div>y</div><div>2</div></div>				
7		Progress report										
		<input checked="" type="checkbox"/> The progress report is attached										
8		Sign and date										
Liquidator's signature	<div>Signature</div> <div><div>X</div><div></div></div> <div>X</div>											
Signature date	<div><div>d</div><div>0</div></div>	<div><div>d</div><div>9</div></div>	<div><div>m</div><div>1</div></div>	<div><div>m</div><div>2</div></div>	<div><div>y</div><div>2</div></div>	<div><div>y</div><div>0</div></div>	<div><div>y</div><div>2</div></div>	<div><div>y</div><div>2</div></div>				

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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 **Osman Khan**

Company name **Carter Backer Winter LLP**

Address **66 Prescott Street**

London

Post town **E1 8NN**

County/Region

Postcode

Country

DX

Telephone **020 7309 3800**



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



JOINT LIQUIDATORS' ANNUAL PROGRESS REPORT

For the year ending 13 October 2022

SITTING LIMITED (FORMERLY HALEBOURNE CARE GROUP LIMITED) - IN MEMBERS'
VOLUNTARY LIQUIDATION

9 December 2022

Carter Backer Winter LLP
66 Prescott Street
London
E1 8NN

SITTING LIMITED (FORMERLY HALEBOURNE CARE GROUP LIMITED) - IN MEMBERS' VOLUNTARY LIQUIDATION

Joint Liquidators' Annual Progress Report
9 December 2022

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SITTING LIMITED (FORMERLY HALEBOURNE CARE GROUP LIMITED) - IN MEMBERS' VOLUNTARY LIQUIDATION

Joint Liquidators' Annual Progress Report
9 December 2022

ABBREVIATIONS

The following abbreviations are used throughout this Report and are summarised below:

Act	The Insolvency Act 1986 (as amended)
CBW	Carter Backer Winter LLP, 66 Prescott Street, London E1 8NN
CBW Rates Policy	Summary of CBW's current charge out rates and time units used for this type of work and policy on the reimbursement of Category 1 and Category 2 expenses
Company	SITTING LIMITED (FORMERLY HALEBOURNE CARE GROUP LIMITED), the registration number 10932729
Director	Mr Craig Griffin
DOS	Declaration of Solvency
HMRC	HM Revenue & Customs
Joint Liquidators	John Anthony Dickinson and Joseph Walter Colley of CBW
Liquidation Period	14 October 2021 to 13 October 2022
S110 Agreement	Such agreement being entered on 14 October 2021, between the Company, the Joint Liquidators, Jumping Limited, Relax Limited, Connaught Care (Bedhampton) Limited and Craig Griffin, collectively ("the Parties") conveying the powers to the Joint Liquidators under Section 110 of the Act, to enter, and to sanction the transfer of assets, subject to the conditions of the agreement.
SIP 9	Statement of Insolvency Practice 9
VAT Group	VAT Group with registration number 285 3038 94, over which the Company has been the controlling representative member.

SITTING LIMITED (FORMERLY HALEBOURNE CARE GROUP LIMITED) - IN MEMBERS' VOLUNTARY LIQUIDATION

Joint Liquidators' Annual Progress Report
9 December 2022

1. EXECUTIVE SUMMARY

- 1.1. Statutory information relation to the Company is attached at **Appendix 1**.
- 1.2. The Company was placed into Liquidation on 14 October 2021 and the Joint Liquidators were appointed on the same day.
- 1.3. Within two months of each anniversary of the Joint Liquidators' appointment, a progress report must be prepared and delivered to members and filed with the Registrar of Companies. This report covers the first year of the Liquidation.
- 1.4. On 19 October 2021 a notice was issued to members advising of the use of a website to deliver future documents relating to Liquidation. Accordingly, this report was deemed delivered on 9 December 2022; the date on which the report was uploaded to the website.
- 1.5. The Director's DOS included assets of £300 which consisted of an investment in subsidiaries. As at the date of the Liquidation, the assets were transferred in line with the Section 110 Agreement, entered into by the Parties. Further details are provided in **Section 4** within this report.
- 1.6. The Joint Liquidators are still awaiting an application for VAT deregistration to be processed, in order to then receive VAT clearance Further details are provided in **Section 3** within this report.
- 1.7. All creditor claims were settled by the Company prior to Liquidation.

2. RECEIPTS AND PAYMENTS ACCOUNT

- 2.1. My Receipts & Payments Account for the Liquidation Period is attached at **Appendix 2**.
- 2.2. Due to the nature of the S110 Agreement, there were no transactions that passed through the estate and subsequently the total asset realisations and liabilities in the Receipts & Payments Account is Nil.

3. JOINT LIQUIDATORS' ACTIONS SINCE THEIR APPOINTMENT

- 3.1. On appointment, the Joint Liquidators re-designated the shares held in the Company and issued the requisite share certificates in accordance with the Reconstruction Agreement pursuant to Section 110 of the Act.
- 3.2. Prior to the Liquidation, an application was made to HMRC, for the Company to deregister the VAT Group. As at the date of this report, HMRC has still not processed this application. Once it has been processed, the Joint Liquidators may apply for VAT clearance and progress this case to closure.
- 3.3. There is certain work that I am required by the insolvency legislation to undertake work in connection with the liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since my appointment as Joint Liquidator is contained in **Appendix 3**.

SITTING LIMITED (FORMERLY HALEBOURNE CARE GROUP LIMITED) - IN MEMBERS' VOLUNTARY LIQUIDATION

Joint Liquidators' Annual Progress Report
9 December 2022

4. ASSETS

Goodwill / Tangible Assets

- 4.1. The Company's only asset was an Investment in Subsidiaries worth £300. At the date of the Liquidation, this was transferred in line with the Section 110 Agreement.

5. LIABILITIES

- 5.1. Full details of the Company's liabilities are provided in the Director's DOS.

Secured Creditors

- 5.2. An examination of the Company's mortgage register held by the Registrar of Companies showed that the Company has no current charges over its assets.

Preferential Creditors

- 5.3. The Director's DOS indicated there were no preferential creditor claims against the Company and no such claims have been received during the Liquidation.

Crown Creditors

- 5.4. The DOS indicated there were no amounts owed to HMRC and no such claims have been received during the Liquidation Period.

Non-Preferential Unsecured Creditors

- 5.5. The Director's DOS indicated there were no non-preferential unsecured creditor claims against the Company and no such claims have been received during the Liquidation.
- 5.6. As all creditor claims were settled by the Company, all share capital has been transferred accordingly.

6. PRE-APPOINTMENT COSTS

- 6.1. On 14 October 2021, the Board authorised the payment of a fixed fee of £15,000 plus VAT for preparing the DOS, producing and circulating the notices for the meeting of the Board and the Members prior to my appointment and all pertinent matters relating to the Liquidation, once appointed Joint Liquidators.

7. JOINT LIQUIDATORS' REMUNERATION

- 7.1. As reported in **Section 6**, my remuneration was previously authorised by the Board on a fixed fee of 15,000 plus VAT for both pre-appointment and post-appointment work undertaken.
- 7.2. My total time costs for the Liquidation Period amount to £24,839, representing 83 hours work at an average charge out rate of £299 per hour.
- 7.3. A schedule of my time costs incurred to date, together with details of CBW's fee policy is attached as **Appendix 2**.

SITTING LIMITED (FORMERLY HALEBOURNE CARE GROUP LIMITED) - IN MEMBERS' VOLUNTARY LIQUIDATION

Joint Liquidators' Annual Progress Report
9 December 2022

- 7.4. I have incurred time costs in excess of the cap agreed by Members. This is because of the inordinate amount of time spent in corresponding with HMRC regarding VAT deregistration and in obtaining clearance.
- 7.5. A copy of 'A Members' Guide to Liquidators' Fees', published by R3, together with an explanatory note which shows CBW's fee policy are available at the link <http://www.cbw.co.uk/creditor-guides/>. Please note that there are different versions of the Guidance Notes and in this case you should refer to the post October 2015 version.

8. JOINT LIQUIDATORS' EXPENSES

- 8.1. Expenses are any payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also includes disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Expenses are split into:
- category 1 expenses, which are payments to persons providing the service to which the expense relates who are not an associate of the office holder; and
 - category 2 expenses, which are payments to associates or which have an element of shared costs. Before being paid category 2 expenses require approval in the same manner as an office holder's remuneration.
- 8.2. I have incurred category 1 expenses in the Liquidation Period of £312.15. A summary of these expenses is below.
- 8.3. I have not been able to draw any expenses in this matter.

Name	Type of Expense	Expenses accrued in the Reporting Period £
Marsh	Bonding	30
Courts	Statutory Advertising	282.15
Totals		£312.15

- 8.4. I do not anticipate incurring any further expenses during the subsequent Reporting Periods.

Professional Advisors

- 8.5. I have not used any agents or professional advisors in the Liquidation Period.

Sub-Contracted Work

- 8.6. I have not sub-contracted any of my work.

9. FURTHER INFORMATION

- 9.1. 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 Joint Liquidators' remuneration and expenses, within 21 days of receipt of this report.
- 9.2. 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

SITTING LIMITED (FORMERLY HALEBOURNE CARE GROUP LIMITED) - IN MEMBERS' VOLUNTARY
LIQUIDATION

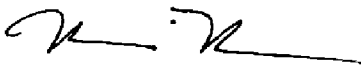
Joint Liquidators' Annual Progress Report
9 December 2022

and/or basis of the Joint Liquidators' fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report.

- 9.3. To comply with the *Provision of Services Regulations 2009*, some general information about CBW, including about our complaints policy and Professional Indemnity Insurance and the Insolvency Code of Ethics, can be found at <https://www.cbw.co.uk/legal-privacy-policy/>

10. SUMMARY

- 10.1. The Liquidation will remain open until the VAT deregistration matter with HMRC has been fully resolved.
- 10.2. I estimate that this will take approximately six months and once resolved the Liquidation will be finalised and our files will be closed.
- 10.3. If members have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, please do not hesitate to contact Osman Khan of this office on 020 7309 3829 or by email at Osman.Khan@cbw.co.uk.



John Anthony Dickinson
Joint Liquidator

SITTING LIMITED (FORMERLY HALEBOURNE CARE GROUP LIMITED) - IN MEMBERS' VOLUNTARY
LIQUIDATION

Joint Liquidators' Annual Progress Report
9 December 2022

APPENDIX 1

Statutory Information

SITTING LIMITED (FORMERLY HALEBOURNE CARE GROUP LIMITED) - IN MEMBERS' VOLUNTARY
LIQUIDATION

Joint Liquidators' Annual Progress Report
9 December 2022

Company name:	Sitting Limited (formerly Halebourne Care Group Limited)
Registered number:	10932729
Registered office:	66 Prescott Street London E1 8NN
Former registered office:	Gate 2 Halebourne House Halebourne Lane Chobham Woking Woking
Principal trading activity:	Activities of construction holding companies
Joint Liquidators' names:	John Anthony Dickinson Joseph Walter Colley
Joint Liquidators' address:	66 Prescott Street London E1 8NN
Joint Liquidators' date of appointment:	14 October 2021
Actions of Joint Liquidators:	Any act required or authorised under any enactment to be done by a Liquidator may be done by either or both of the Joint Liquidators acting jointly or alone

APPENDIX 2

Joint Liquidators' Receipts and Payments Account

Sitting Limited (formerly Halebourne Care Group Limited)
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 14/10/2021 To 13/10/2022 £	From 14/10/2021 To 13/10/2022 £
	ASSET REALISATIONS		
300.00	Investment in Subsidiaries	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
200.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

APPENDIX 3

Details of the work undertaken
during the course of the Liquidation

SITTING LIMITED (FORMERLY HALEBOURNE CARE GROUP LIMITED) - IN MEMBERS' VOLUNTARY LIQUIDATION

Joint Liquidators' Annual Progress Report
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A description of the routine work undertaken in the liquidation to date is as follows

1. Administration and Planning

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Setting up electronic case files.
- Setting up the case on the practice's electronic case management system and entering data.
- Issuing the statutory notifications to members and other parties required on appointment as Joint Liquidator including gazetting the Joint Liquidators' appointment.
- Obtaining a specific penalty bond.
- Dealing with all routine correspondence and emails relating to the case.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Seeking closure clearance from HMRC and other relevant parties.

2. Cashiering

- Opening, maintaining and managing the Joint Liquidators' estate bank account.
- Creating, maintaining and managing the Joint Liquidators' cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Ensuring statutory lodgements and tax lodgement obligations are met

3. Members

- Reviewing Company records in respect of the Members' shareholders and entitlements to distributions.
- Finalising distributions of the Company's assets to Members in accordance with the S110 Agreement.

4. Case Specific Matters

- Corresponding with the Members and with HMRC regarding the Company's VAT Group deregistration application and seeking clearance.

APPENDIX 4

Details of Time Incurred in accordance with
Statement of Insolvency Practice 9

CBW's current charge out rates for this type of work

CBW's policy on the reimbursement of Category 1 and Category 2 disbursements

Sitting Limited - in Members' Voluntary Liquidation

Time and Charge Out Summary for the period from 14 October 2021 to 13 October 2022

Hours

	Partner / Director	Manager	Assistant Manager	Administrator	Assistant & Support	Total Hours	Total Costs	Average Hourly Rate
Administration and Planning								
Case Administration and Planning	9.25	3.80	0.00	10.80	0.30	24.15	£9,273.75	£384.01
Cashiering	0.00	0.00	0.00	2.30	0.30	2.60	£0.02	£0.01
Closing	0.00	0.20	0.00	0.30	0.00	0.50	£163.00	£326.00
Compliance	1.20	2.00	0.00	11.40	0.00	14.60	£4,376.00	£299.73
Meetings (Non-statutory)	0.00	1.20	0.00	0.60	0.00	1.80	£666.00	£370.00
Report Preparation & Review	0.00	0.00	0.00	1.20	0.00	1.20	£156.00	£130.00
Review	0.00	3.10	0.00	15.60	0.00	18.70	£4,701.00	£251.39
Taxation	0.00	1.20	0.00	10.90	0.00	12.10	£3,420.00	£282.64
Employees								
Employees' Correspondence	0.00	0.00	0.00	0.90	0.00	0.90	£225.00	£250.00
Realisation of Assets								
Stock Realisations	0.00	0.00	0.00	5.50	0.00	5.50	£1,375.00	£250.00
	10.45	12.60	0.00	59.50	0.60	83.15	£24,839.77	£298.73
Cost Per Employee Category	£5,773.75	£5,432.00	£0.00	£13,634.02	£0.00		£24,839.77	

Disbursements for the Period	£
Advertising	282.15
Insolvency Bond	30.00
Total	312.15

CARTER BACKER WINTER LLP ("CBW")

CORPORATE RECOVERY AND INSOLVENCY DEPARTMENT - INSOLVENCY APPOINTMENTS

TIME COST CHARGE-OUT RATES

	From 1 April 2022 £ Per Hour
Partners	600
Directors	600
Senior Managers	450
Managers	400
Assistant Managers	375
Senior Administrators / Transactional Service Seniors	300
Junior Administrators / ACCA Graduates	130-175
Support Staff	0

Work undertaken on cases is recorded using time-recording software in 6 minute units for all Corporate Recovery & Insolvency staff. Time properly incurred on insolvency cases is charged at the hourly rate of the grade of staff undertaking the work that applies at the time the work is done. CBW's charge-out rates change from time to time.

VAT

With the exception of IVAs and CVAs, which are usually VAT exempt, the office holder's remuneration invoiced to the insolvent estate will be subject to VAT at the prevailing rate.

EXPENSES

Expenses are any payments from the insolvent estate that are neither an office holder's remuneration nor a distribution to a creditor, or a member. Expenses also include disbursements. Disbursements are payments that are first paid by the office holder and then reimbursed from the insolvent estate. Expenses are divided into those that do not need approval before they are charged to the estate (Category 1) and those that do (Category 2).

Category 1 expenses are payments to persons providing the service to which the expense relates who are not an associate of the office holder. They can be paid by the office holder without obtaining prior approval. . Examples of costs that may amount to Category 1 expenses are professional advisors (who are not associates), statutory advertising, external meeting room hire (where the room is only hired for that meeting), external storage, specific penalty bond insurance, insolvency case management software fees charged on a per case basis, and Company search fees.

Category 2 expenses are either payments to associates, or payments in respect of expenses that have an element of shared costs, such as photocopying and mileage. Category 2 expenses require approval in the same manner as an office holder's remuneration before they can be paid. The practice does not propose to recover any Category 2 expenses that include an element of shared costs.

PROFESSIONAL ADVISORS

Professional advisors may be instructed to assist the office holder on the case where they consider that such assistance is necessary to enable them to appropriately administer the case. The fees charged by any professional advisors used will be recharged at cost to the case. Where the professional advisor is not an associate of the office holder it will be for the office holder to agree the basis of their fees. Where the professional advisor is an associate of the office holder it will be for those responsible for fixing the basis of the office holder's remuneration to approve payments to them. The fees of any professional advisors are subject to the rights of creditors to seek further information about them or challenge them as summarised below. Professional advisors that may be instructed on a case include:

- Solicitors/Legal Advisors, Accountants, Quantity Surveyors; Auctioneers/Valuers; Estate Agents
- Pension specialists; Employment Claims specialists; and GDPR/Cyber Security specialists

**Note: where such professional advisors are instructed on a case, the office holder will not charge any remuneration to the case in respect of such work, other than in respect of supervising and monitoring their work.*