

LIQ13

Notice of final account prior to dissolution in MVL



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 1 1 0 8 5 6 5 1

Company name in full Hentop 319A 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 BDO LLP

Street 55 Baker Street

Post town London

County/Region

Postcode W 1 U 7 E U

Country

4 Liquidator's name ①

Full forename(s) Matthew

Surname Chadwick

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number BDO LLP

Street 2nd Floor, 2 City Place

Beehive Ring Road

Post town Gatwick

County/Region

Postcode R H 6 0 P A

Country

② Other liquidator

Use this section to tell us about
another liquidator.

LIQ13

Notice of final account prior to dissolution in MVL

6 Final account

☒ I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.

7 Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d

2

^d

6

^m

0

^m

3

^y

2

^y

0

^y

2

^y

4

LIQ13

Notice of final account prior to dissolution in MVL



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
5 Temple Square
Temple Street

Post town **Liverpool**

County/Region

Postcode

L	2		5	R	H	
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Country

DX

Telephone **+44 (0) 1512 374 500**



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

Hentop 319A Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:
A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 7 February 2024.

Topland Group Companies In Members' Voluntary Liquidation

Joint Liquidators' Final Account
dated 26 March 2024

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Glossary of terms

Abbreviation or term	Meaning
'Act'	Insolvency Act 1986
'Final Account'	Prepared in accordance with Section 94 of the Act, Rule 5.10 and Rule 18.14 of the Rules
'HMRC'	HM Revenue & Customs
'Joint Liquidators' or 'we'	Malcolm Cohen and Matthew Chadwick
'member(s)'	Member(s) whose name(s) is/are entered in the register of members, either a sole member or members plural
'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
'Proposed Final Account'	Prepared in accordance with Section 94 of the Act, Rule 5.9 and Rule 18.14 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 Companies'	Goldmile Investments Limited Hentop 305 Limited Hentop 307 Limited Hentop 308 Limited Hentop 309 Limited Hentop 310 Limited Hentop 311 Limited Hentop 312 Limited Hentop 318B Limited Hentop 318C Limited Hentop 319A Limited Rockland Holdings Limited Topland Saturn Limited Topland Venus Limited Topland Vertex Limited
'unsecured creditors'	Creditors who are neither secured nor preferential

Key information

Background

Malcolm Cohen and Matthew Chadwick were appointed Joint Liquidators of the Companies on 17 February 2021.

Purpose of the Final Account

This is the Final Account which provides you with an account of the conduct of the liquidations.

Return to members

The table below summarises the outcome for members.

	Return
Goldmile Investments Limited	£1 per £1 ordinary share
Hentop 305 Limited	£1 per £1 ordinary share
Hentop 307 Limited	£1 per £1 ordinary share
Hentop 308 Limited	£1 per £1 ordinary share
Hentop 309 Limited	£1 per £1 ordinary share
Hentop 310 Limited	£1 per £1 ordinary share
Hentop 311 Limited	£1 per £1 ordinary share
Hentop 312 Limited	£1 per £1 ordinary share
Hentop 318B Limited	£1 per £1 ordinary share
Hentop 318C Limited	£1 per £1 ordinary share
Hentop 319A Limited	£1 per £1 ordinary share
Rockland Holdings Limited	£1 per £1 ordinary share
Topland Saturn Limited	£1 per £1 ordinary share
Topland Venus Limited	£1 per £1 ordinary share
Topland Vertex Limited	£1 per £1 ordinary share

Members' rights

An overview of the rights of members is detailed in Appendix B.

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: Topland Group Companies

If you require a hard copy of the Final Account, please contact Ann Moore on the contact details above.

Progress in the Liquidation

Asset realisations

The receipts and payments account attached at Appendix C details the asset realisations in the liquidations.

The Companies' only assets were amounts due from group companies and these were distributed in specie to the Companies' respective members on 7 February 2024.

HMRC

Tax clearances were sought from HMRC and all clearances have now been received. It should be noted that we were required to make numerous requests to HMRC and experienced significant delays in their responses due to their backlog arising from the COVID-19 pandemic.

As reported in our previous annual report, Hentop 308 Limited was owed a corporation tax refund. Due to the uneconomical nature of opening a liquidation bank account, we liaised with the Companies' tax advisor to ensure that the refund was reallocated to a group company.

Creditors

As at the date of the Liquidations, and as detailed in the respective declarations of solvency, there were no known creditors in these liquidations.

During the liquidations, however, the below claims have been received and settled in full by a group company:

- Goldmile Investments Limited – unsecured claim of £283 for unpaid interest on late filing of corporation tax
- Hentop 309 Limited – unsecured claim of £45 from British Gas received in October 2023
- Hentop 310 Limited – unsecured claim of £979 received from EON Next and £119.26 from Cambridge Council for outstanding council tax

We also received several notices of late filing penalties from HMRC, and working with the Companies' tax advisors, these have all been cancelled.

No further claims are expected.

Return on capital

First and final distributions in specie of the intercompany debtor balances were made to the Companies' respective members on 7 February 2024.

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.

Joint Liquidators' remuneration

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

Time costs totalling £52,483 to 29 January 2024 were incurred over 134 hours at an average rate of £393 per hour. Since our previous progress report, time costs of £12,805 have been incurred over 41 hours at an average rate of £312 per hour.

The Joint Liquidators have invoiced no remuneration to date, and, as the Companies do not hold any cash assets, the costs of Liquidations, including expenses, will be met by a group company.

A detailed report of the time incurred and a narrative of the work done since our previous progress report is attached in Appendix D.

Joint Liquidators' expenses

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

Release of the Joint Liquidators

Following receipt of confirmation from the Company's members that there were no queries on the conduct of the liquidations, the Joint Liquidators will vacate office and be released from liability on the delivery of the Final Account to the Registrar of Companies.

Appendix A

Statutory information

Information

Company names and registered numbers

1. Goldmile Investments Limited – 03119840
2. Hentop 305 Limited – 09358015
3. Hentop 307 Limited – 09692832
4. Hentop 308 Limited – 10029550
5. Hentop 309 Limited – 10377063
6. Hentop 310 Limited – 10668460
7. Hentop 311 Limited – 10668559
8. Hentop 312 Limited – 10813531
9. Hentop 318B Limited – 10825361
10. Hentop 318C Limited – 10946918
11. Hentop 319A Limited – 11085651
12. Rockland Holdings Limited – 03327636
13. Topland Saturn Limited – 07468597
14. Topland Venus Limited – 07468594
15. Topland Vertex Limited – 05373991

Registered office

Companies 1 to 11: c/o BDO LLP, 55 Baker Street, London, W1U 7EU

Companies 12 to 15: c/o BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH

Date of appointment

17 February 2021

Joint Liquidators

Malcolm Cohen

Matthew Chadwick

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.

Joint Liquidators' address

BDO LLP, 55 Baker Street, London, W1U 7EU

Data Control and GDPR

Malcolm Cohen and Matthew Chadwick 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 liquidations of the Companies. Please see the privacy statement at <https://www.bdo.co.uk/en-gb/privacy-notices/insolvencies>

Appendix B

Members' rights

Within 21 days of receipt of the Proposed Final Account, 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 Companies 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 Proposed Final Account.

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 liquidations 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 Companies may, within eight weeks of receipt of the Proposed Final Account, 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 Proposed Final Account, are excessive.

The Joint Liquidators may conclude that the affairs of the Companies are fully wound up before 18 April 2024 if every member confirms in writing to us that they do not intend to make any request for further information about remuneration or expenses or a court application. Such confirmation has been received.

When the affairs of the Companies are fully wound up the Joint Liquidators will make up the Final Account and deliver it to the members. When the Final Account is delivered to the Registrar of Companies the Joint Liquidators will be released under Section 171(6) of the Act.

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 these liquidations. 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

Goldmile Investments Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
1,000.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1,000.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1,000 owed by group companies was made to the Company's sole member on 7 February 2024.

Hentop 305 Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 7 February 2024.

Hentop 307 Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 7 February 2024.

Hentop 308 Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 7 February 2024.

Hentop 309 Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 7 February 2024.

Hentop 310 Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 7 February 2024.

Hentop 311 Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 7 February 2024.

Hentop 312 Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 7 February 2024.

Hentop 318B Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 7 February 2024.

Hentop 318C Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 7 February 2024.

Hentop 319A Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1 owed by group companies was made to the Company's sole member on 7 February 2024.

Rockland Holdings Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
2,000.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
2,000.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £2,000 owed by group companies was made to the Company's sole member on 7 February 2024.

Topland Saturn Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
1,000.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
<u>1,000.00</u>		<u>NIL</u>	<u>NIL</u>
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1,000 owed by group companies was made to the Company's sole member on 7 February 2024.

Topland Venus Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
1,000.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
<u>1,000.00</u>		<u>NIL</u>	<u>NIL</u>
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1,000 owed by group companies was made to the Company's sole member on 7 February 2024.

Topland Vertex Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 17/02/2023 To 26/03/2024 £	From 17/02/2021 To 26/03/2024 £
	ASSET REALISATIONS		
1,000.00	Amounts due by Group Companies	NIL	NIL
		NIL	NIL
<u>1,000.00</u>		<u>NIL</u>	<u>NIL</u>
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1,000 owed by group companies was made to the Company's sole member on 7 February 2024.

Appendix D

Joint Liquidators' remuneration

The Joint Liquidators' remuneration has been approved on a time costs basis.

Since our previous annual progress report, time costs have been incurred and a breakdown is detailed below, together with details of the work undertaken.

Goldmile Investments Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.20	-	-	0.05	-	0.25	184.50	738.00
General administration	-	0.55	-	-	1.30	-	1.85	685.05	370.30
Creditors' claims	-	-	-	-	1.35	-	1.35	470.10	348.22
Reporting	0.30	0.20	-	-	0.95	-	1.45	579.45	399.62
Distribution and closure	-	0.10	-	-	0.10	-	0.20	11.00	550.00
TOTAL	0.30	1.05	-	-	3.65	-	5.10	2,029.10	397.86

Hentop 305 Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.20	-	-	-	-	0.20	166.80	834.00
General administration	-	0.05	-	-	1.00	-	1.05	192.65	183.48
Reporting	-	0.10	-	-	0.95	-	1.05	226.25	215.48
Distribution and closure	-	0.10	-	-	-	-	0.10	83.40	834.00
TOTAL	-	0.45	-	-	1.95	-	2.40	669.10	278.79

Hentop 307 Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.20	-	-	-	-	0.20	166.80	834.00
General administration	-	-	-	-	1.00	-	1.00	150.95	150.95
Reporting	-	0.10	-	-	0.85	-	0.95	209.85	220.89
Distribution and closure	-	0.10	-	-	0.10	-	0.20	110.40	550.00
TOTAL	-	0.40	-	-	1.95	-	2.35	637.60	271.36

Hentop 308 Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.20	-	-	-	-	0.20	166.80	834.00
General administration	-	-	0.05	-	1.00	-	1.05	177.00	168.57
Asset realisation/dealing	-	-	0.05	-	-	-	0.05	24.10	482.00
Reporting	-	0.10	-	-	0.90	-	1.00	213.95	213.95
TOTAL	-	0.30	0.10	-	1.90	-	2.30	581.85	252.98

Hentop 309 Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.20	-	-	-	-	0.20	166.80	834.00
General administration	-	-	-	-	1.00	-	1.00	150.95	150.95
Reporting	-	0.10	-	-	1.00	-	1.10	230.35	209.41
Distribution and closure	-	0.10	-	-	-	-	0.10	83.40	834.00
TOTAL	-	0.40	-	-	2.00	-	2.40	631.50	263.13

Hentop 310 Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.20	-	-	-	-	0.20	166.80	834.00
General administration	-	1.15	-	-	1.35	-	2.50	1,181.25	472.50
Creditors' claims	-	0.55	-	-	1.30	-	1.85	897.30	485.03
Reporting	-	0.10	-	-	0.85	-	0.95	201.65	212.26
Distribution and closure	-	0.10	-	-	0.15	-	0.25	136.50	546.00
TOTAL	-	2.10	-	-	3.65	-	5.75	2,583.50	449.30

Hentop 311 Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.20	-	-	-	-	0.20	166.80	834.00
General administration	-	0.10	-	-	1.00	-	1.10	228.15	207.41
Reporting	-	0.10	-	-	0.85	-	0.95	201.65	212.26
Distribution and closure	-	0.10	-	-	-	-	0.10	83.40	834.00
TOTAL	-	0.50	-	-	1.85	-	2.35	680.00	289.36

Hentop 312 Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.20	-	-	-	-	0.20	166.80	834.00
General administration	-	-	-	-	1.00	-	1.00	150.95	150.95
Reporting	-	0.10	-	-	0.85	-	0.95	201.65	212.26
Distribution and closure	-	0.10	-	-	-	-	0.10	83.40	834.00
TOTAL	-	0.40	-	-	1.85	-	2.25	602.80	267.91

Hentop 318B Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.20	-	-	-	-	0.20	166.80	834.00
General administration	-	-	-	-	1.00	-	1.00	150.95	150.95
Reporting	-	0.25	-	-	0.85	-	1.10	317.45	288.59
Distribution and closure	-	0.10	-	-	-	-	0.10	83.40	834.00
TOTAL	-	0.55	-	-	1.85	-	2.40	718.60	299.42

Hentop 318C Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.20	-	-	-	-	0.20	166.80	834.00
General administration	-	-	-	-	1.00	-	1.00	150.95	150.95
Reporting	-	0.10	-	-	0.85	-	0.95	201.65	212.26
Distribution and closure	-	0.10	-	-	-	-	0.10	83.40	834.00
TOTAL	-	0.40	-	-	1.85	-	2.25	602.80	267.91

Hentop 319A Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.20	-	-	-	-	0.20	166.80	834.00
General administration	-	-	-	-	1.00	-	1.00	150.95	150.95
Reporting	-	0.10	-	-	0.85	-	0.95	201.65	212.26
Distribution and closure	-	0.10	-	-	-	-	0.10	83.40	834.00
TOTAL	-	0.40	-	-	1.85	-	2.25	602.80	267.91

Rockland Holdings Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.20	-	-	-	-	0.20	166.80	834.00
General administration	-	-	-	-	1.20	-	1.20	189.05	157.54
Reporting	-	0.10	-	-	0.85	-	0.95	201.65	212.26
Distribution and closure	-	0.10	-	-	-	-	0.10	83.40	834.00
TOTAL	-	0.40	-	-	2.05	-	2.45	640.90	261.59

Topland Saturn Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.20	-	-	-	-	0.20	166.80	834.00
General administration	-	-	-	-	1.05	-	1.05	158.55	151.00
Reporting	-	0.10	-	-	0.85	-	0.95	201.65	212.26
Distribution and closure	-	0.10	-	-	-	-	0.10	83.40	834.00
TOTAL	-	0.40	-	-	1.90	-	2.30	610.40	265.39

Topland Venus Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.20	-	-	-	-	0.20	166.80	834.00
General administration	-	-	-	-	1.05	-	1.05	159.80	152.19
Reporting	-	0.10	-	-	0.85	-	0.95	201.65	212.26
Distribution and closure	-	0.10	-	-	-	-	0.10	83.40	834.00
TOTAL	-	0.40	-	-	1.90	-	2.30	611.65	265.93

Topland Vertex Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
Planning and strategy	-	0.20	-	-	-	-	0.20	166.80	834.00
General administration	-	-	-	-	1.00	-	1.00	150.95	150.95
Reporting	-	0.10	-	-	0.85	-	0.95	201.65	212.26
Distribution and closure	-	0.10	-	-	-	-	0.10	83.40	834.00
TOTAL	-	0.40	-	-	1.85	-	2.25	602.80	267.91

Planning and strategy

- Review of strategy

General administration

- Preparation and completion of internal reviews
- Correspondence with HMRC in relation to tax matters
- Obtaining tax clearances

Creditor claims

- Dealing with the creditor claims

Reporting

- Preparation and distribution of the progress report to members

Distribution and closure

- Distributions in specie
- Closure planning

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

Grade	£
Partner	745-994
Director	417-834
Senior Manager	347-694
Manager	190-507
Senior Executive	152-354
Executive	93-186

Cumulative time incurred

Total costs £52,430 have been incurred over the course of the liquidations to 29 January 2024 as detailed below.

Goldmile Investments Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	0.75	745.67	559.25

Steps on appointment	0.75	507.67	380.75
Planning and strategy	0.90	753.44	678.10
General administration	5.40	340.00	1,836.00
Creditors' claims	1.35	348.22	470.10
Reporting	3.55	444.85	1,579.20
Distribution and closure	0.20	550.00	110.00
TOTAL	12.90	435.15	5,613.40

Hentop 305 Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	5.90	668.80	3,945.90
Steps on appointment	1.15	521.00	599.15
Planning and strategy	0.85	786.59	668.60
General administration	3.95	279.33	1,103.35
Reporting	2.40	267.00	640.80
Distribution and closure	0.10	834.00	83.40
TOTAL	14.35	490.68	7,041.20

Hentop 307 Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	1.75	697.29	1,220.25
Steps on appointment	0.85	471.59	400.85
Planning and strategy	0.35	807.43	282.60
General administration	2.65	151.13	400.50
Reporting	2.15	278.14	598.00
Distribution and closure	0.20	550.00	110.00
TOTAL	7.95	378.89	3,012.20

Hentop 308 Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	0.75	745.67	559.25
Steps on appointment	0.85	471.59	400.85
Planning and strategy	0.35	807.43	282.60
General administration	3.95	306.41	1,210.30
Reporting	0.60	552.50	331.50
Distribution and closure	2.15	297.77	640.20
TOTAL	8.65	395.92	3,424.70

Hentop 309 Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	1.25	661.00	826.25
Steps on appointment	0.85	471.59	400.85
Planning and strategy	0.35	807.43	282.60
General administration	2.65	159.23	421.95
Creditor Claims	2.90	661.00	1,916.90
Reporting	2.20	271.41	597.10
Distribution and closure	0.10	834.00	83.40
TOTAL	10.30	439.71	4,529.05

Hentop 310 Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	1.10	661.00	727.10
Steps on appointment	0.85	471.59	400.85
Planning and strategy	0.35	807.43	282.60
General administration	4.05	355.78	1,440.90
Creditor Claims	1.85	485.03	897.30

Reporting	2.10	275.76	579.10
Distribution and closure	0.25	546.00	136.50
TOTAL	10.55	423.16	4,464.35

Hentop 311 Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	0.25	661.00	165.25
Steps on appointment	0.85	471.59	400.85
Planning and strategy	0.35	807.43	282.60
General administration	4.00	307.88	1,231.50
Reporting	2.70	382.94	1,033.95
Distribution and closure	0.10	834.00	83.40
TOTAL	8.25	387.58	3,197.55

Hentop 312 Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	1.00	661.00	661.00
Steps on appointment	1.35	371.37	501.35
Planning and strategy	0.35	807.43	282.60
General administration	2.65	188.53	499.60
Reporting	2.60	368.21	957.35
Distribution and closure	0.10	834.00	83.40
TOTAL	8.05	370.84	2,985.30

Hentop 318B Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	0.25	661.00	165.25

Steps on appointment	0.85	471.59	400.85
Planning and strategy	0.35	807.43	282.60
General administration	3.60	230.08	828.30
Creditor Claims	0.15	690.00	103.50
Reporting	2.35	326.79	767.95
Distribution and closure	0.10	834.00	83.40
TOTAL	7.65	344.03	2,631.85

Hentop 318C Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	0.25	661.00	165.25
Steps on appointment	0.85	471.59	400.85
Planning and strategy	0.35	807.43	282.60
General administration	2.65	147.36	390.50
Reporting	2.10	277.12	581.95
Distribution and closure	0.10	834.00	83.40
TOTAL	6.30	302.31	1,904.55

Hentop 319A Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	1.00	661.00	661.00
Steps on appointment	0.85	471.59	400.85
Planning and strategy	0.35	807.43	282.60
General administration	2.95	231.53	683.00
Reporting	2.10	277.12	581.95
Distribution and closure	0.10	834.00	83.40
TOTAL	7.35	366.37	2,692.80

Rockland Holdings Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	1.00	661.00	661.00
Steps on appointment	0.85	471.59	400.85
Planning and strategy	0.35	807.43	282.60
General administration	3.15	148.79	468.70
Reporting	2.15	277.60	596.85
Distribution and closure	0.10	834.00	83.40
TOTAL	7.60	328.08	2,493.40

Topland Saturn Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	0.35	661.00	231.35
Steps on appointment	0.85	471.59	400.85
Planning and strategy	0.35	807.43	282.60
General administration	3.45	233.45	805.40
Reporting	2.15	277.60	596.85
Distribution and closure	0.10	834.00	83.40
TOTAL	7.25	331.10	2,400.45

Topland Venus Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	1.50	661.00	991.50
Steps on appointment	0.85	471.59	400.85
Planning and strategy	0.35	807.43	282.60
General administration	3.90	267.92	1,044.90
Reporting	2.15	277.60	596.85
Distribution and closure	0.10	834.00	83.40

TOTAL	8.85	384.19	3,400.10
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Topland Vertex Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	0.25	661.00	165.25
Steps on appointment	0.85	471.59	400.85
Planning and strategy	0.35	807.43	282.60
General administration	3.70	252.04	932.55
Reporting	2.45	337.82	827.65
Distribution and closure	0.10	834.00	83.40
TOTAL	7.70	349.65	2,692.30

Appendix E

Joint Liquidators' expenses

The Joint Liquidators' expenses incurred and paid are detailed below.

	Incurred in Period 17/02/2023 to 26/03/2024 £	Total Incurred 17/02/2021 to 26/03/2024 £	Total Paid 17/02/2021 to 26/03/2024 £
Category 1			
Bonding	-	20.00	20.00
Statutory Advertising	-	2,273.20	-

The expenses shown are self-explanatory.

NOTICE OF THE FINAL ACCOUNT PURSUANT TO SECTION 94 OF THE INSOLVENCY ACT 1986 AND RULE 5.10 OF THE INSOLVENCY (ENGLAND AND WALES) RULES 2016

Goldmile Investments Limited - 03119840

Hentop 305 Limited - 09358015

Hentop 307 Limited - 09692832

Hentop 308 Limited - 10029550

Hentop 309 Limited - 10377063

Hentop 310 Limited - 10668460

Hentop 311 Limited - 10668559

Hentop 312 Limited - 10813531

Hentop 318B Limited - 10825361

Hentop 318C Limited - 10946918

Hentop 319A Limited - 11085651

Rockland Holdings Limited - 03327636

Topland Saturn Limited - 07468597

Topland Venus Limited - 07468594

Topland Vertex Limited - 05373991

- All in Members' Voluntary Liquidation ('the Companies')

NOTICE IS GIVEN:

The affairs of the Companies are fully wound up.

After delivery of the Final Account to the members, the Joint Liquidators must within 14 days of the date the Final Account is made up, deliver a copy of the Final Account to the Registrar of Companies.

The Joint Liquidators will vacate office and be released under Section 171 of the Insolvency Act 1986 on delivering the Final Account to the Registrar of Companies.



Malcolm Cohen
Joint Liquidator

Date: 26 March 2024

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: Topland Group Companies