

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 1 1 4 2 1 5 5 2

Company name in full Jupiter Care Solutions Ltd

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Kris Anthony

Surname Wigfield

3 Liquidator's address

Building name/number 3rd Floor

Street Westfield House

Post town 60 Charter Row

County/Region Sheffield

Postcode S 1 3 F Z

Country

4 Liquidator's name ①

Full forename(s) Joanne Louise

Surname Hammond

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 3rd Floor

Street Westfield House

Post town 60 Charter Row

County/Region Sheffield

Postcode S 1 3 F Z




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

LIQ03

Notice of progress report in voluntary winding up



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 **Oliver Adams**

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

Address **3rd Floor, Westfield House**

60 Charter Row

Post town **Sheffield**

County/Region

Postcode **S 1 3 F Z**

Country

DX

Telephone **0114 2755033**



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 Care Solutions Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 11/04/2020 To 10/04/2021 £	From 11/04/2019 To 10/04/2021 £
ASSET REALISATIONS		
Bank Interest Gross	0.02	0.96
Cash in Hand	NIL	7,200.00
	0.02	7,200.96
COST OF REALISATIONS		
Bank Charges	NIL	1.20
Statement of Affairs Fee	NIL	5,500.00
Statutory Advertising		
Advertising	NIL	225.00
	NIL	(5,726.20)
UNSECURED CREDITORS		
(300,000.00) HMRC (non VAT)	NIL	NIL
(280,000.00) HMRC (VAT)	NIL	NIL
(2,500.00) Trade Creditors (Count=1)	NIL	NIL
	NIL	NIL
DISTRIBUTIONS		
(100.00) Ordinary Shareholders	NIL	NIL
	NIL	NIL
(582,600.00)	0.02	1,474.76
REPRESENTED BY		
Bank 1 Current		129.76
Vat Receivable		1,345.00
		1,474.76

Jupiter Care Solutions Ltd (**In Creditors'** Voluntary Liquidation)

Progress report

Period: 11 April 2020 to 10 April 2021

Important Notice

This progress report has been produced solely to comply with our statutory duty to report to creditors and members of the Company on the progress of the liquidation. The report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by creditors and members for any purpose other than this report to them, or by any other person for any purpose whatsoever.

Contents

- ❑ Interpretation
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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 Care Solutions Ltd (In Creditors' Voluntary Liquidation)
"the liquidation"	The appointment of liquidators on 11 April 2019.
"the liquidators", "we", "our" and "us"	Kris Anthony Wigfield of Begbies Traynor (SY) LLP, 3rd Floor, Westfield House, 60 Charter Row, Sheffield, S1 3FZ and Joanne Louise Hammond of Begbies Traynor (SY) LLP, 3rd Floor, Westfield House, 60 Charter Row, Sheffield, S1 3FZ
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency (England and Wales) Rules 2016
"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 creditor"	Any creditor of the Company whose claim is preferential within Sections 386, 387 and Schedule 6 to the Act

2. COMPANY INFORMATION

Trading name(s):	Jupiter Care Solutions Ltd
Company registered number:	11421552
Company registered office:	3rd Floor, Westfield House, 60 Charter Row, Sheffield, S1 3FZ
Former trading address:	53 Bull Royd Lane, Bradford, West Yorkshire, BD8 0LA

3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced:	11 April 2019
Date of liquidators' appointment:	11 April 2019
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 April 2020 to 10 April 2021.

£0.02 has been received in bank interest into the liquidation estate. There have been no further receipts or payments into or out of the estate during the period of this report.

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 creditors?

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 creditors to understand what has been done, why it was necessary and what financial benefit (if any) the work has provided to creditors.

The costs incurred in relation to each heading are set out in the Time Costs Analysis which is attached at Appendix 2. 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 this report only. Our previous report contains details of the work undertaken since our appointment.

General case administration and planning

The electronic case diary has been regularly updated and reviewed to highlight any outstanding matters and ensure that statutory deadlines are adhered to.

General administration tasks such as reviewing the case and uploading documents has been carried out.

This work has not resulted in financial benefit to creditors however this work is required to progress the case.

Compliance with the Insolvency Act, Rules and best practice

The Annual Progress Report has been drafted, reviewed and distributed to the creditors of the company to inform them of the progress the Joint Liquidators have made on the case.

General banking duties have been carried out including posting, reconciling and payments to ensure that the accounts are accurate and any deadlines for payment are met.

Regular, periodic bond reviews have been undertaken to ensure that the case and its assets are adequately bonded.

This work has not provided a financial benefit to creditors, but this work is required to be completed by the Insolvency Act and Rules and therefore cannot be avoided.

Investigations

The Joint Liquidators have answered queries from the Insolvency Service in terms of the Directors conduct, to ascertain whether a disqualification is required.

Then Joint Liquidators have also liaised with Freeths and David Rubin & Partners to progress the investigations.

This work has not resulted in financial benefit to creditors at this point.

Realisation of assets

No time has been spent on this matter during the period of this report.

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

No time has been spent on this matter during the period of this report.

Other matters which includes seeking decisions from creditors (via Deemed Consent Procedure and/or Decision Procedures, tax, litigation, pensions and travel

No time has been spent on this matter during the period of this report.

5. ESTIMATED OUTCOME FOR CREDITORS

Details of the sums owed to each class of the Company's creditors were provided in the director's statement of affairs.

On the basis of realisations to date and estimated future realisations the Joint Liquidators estimate an outcome for each class of the Company's creditors as follows:

Secured creditors

There are no known secured creditors

Preferential creditors

There are no known preferential claims.

Prescribed Part for unsecured creditors pursuant to Section 176A of the Act

Section 176A of the Act provides that, where the company has created a floating charge on or after 15 September 2003, the liquidator must make a prescribed part of the Company's net property available for the unsecured creditors and not distribute it to the floating charge holder except in so far as it exceeds the amount required for the satisfaction of unsecured debts. Net property means the amount which would, were it not for this provision, be available to floating charge holders out of floating charge assets (i.e. after accounting for preferential debts and the costs of realising the floating charge assets). The prescribed part of the Company's net property is calculated by reference to a sliding scale as follows:

- ☐ 50% of the first £10,000 of net property;
- ☐ 20% of net property thereafter;
- ☐ Up to a maximum amount to be made available of £600,000

A liquidator will not be required to set aside the prescribed part of net property if:

- ☐ the net property is less than £10,000 and the liquidator thinks that the cost of distributing the prescribed part would be disproportionate to the benefit; (Section 176A(3)) or
- ☐ the liquidator applies to the court for an order on the grounds that the cost of distributing the prescribed part would be disproportionate to the benefit and the court orders that the provision shall not apply (Section 176A(5)).

To the best of their knowledge and belief, there are no unsatisfied floating charges created or registered on or after 15 September 2003 and, consequently, there is no net property as defined in Section 176A(6) of the Act and, therefore, no prescribed part of net property is available for distribution to the unsecured creditors.

Unsecured creditors

Based upon realisations to date and estimated future realisations it is anticipated there will be insufficient funds available to enable a dividend to be paid to the unsecured creditors

6. REMUNERATION & EXPENSES

Remuneration

The Joint Liquidators' remuneration has been fixed by a decision of the creditors on 22 May 2019 obtained via a Decision Procedure by way of correspondence by reference to the time properly given by them (as liquidators) and the various grades of their staff calculated at the prevailing hourly charge out rates of Begbies Traynor (SY) LLP in attending to matters arising in the winding up as set out in the fees estimate dated 2 May 2019 in the sum of £31,795.50 and they are authorised to draw expenses for services provided by their firm and/or entities within the Begbies Traynor group, in accordance with their firm's policy, which is attached at Appendix 2 of this report.

The Joint Liquidators' time costs for the period from 11 April 2020 to 10 April 2021 amount to £4,948.50 which represents 18.1 hours at an average rate of £273.40 per hour.

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

- ☐ Time Costs Analysis for the period 11 April 2020 to 10 April 2021
- ☐ Begbies Traynor (SY) LLP's charging policy

To 10 April 2021, the Joint Liquidators have not drawn on account of their remuneration, against total time costs of £19,853.50 incurred since the date of their appointment.

Time Costs Analysis

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 the Joint Liquidators have administered the liquidation.

Please note that each analysis provides details of the work undertaken by the Joint Liquidators and their staff following their appointment only.

As can be concluded from the information above, the level of our approved remuneration has been sufficient to cover the costs of the liquidation and the Joint Liquidators are pleased to report that they do not anticipate seeking any increase or amendment to their approved remuneration basis if matters progress to conclusion as envisaged

Work undertaken prior to appointment

In addition to the post appointment time costs detailed in the Time Costs Analysis, the costs relating to work undertaken prior to the Joint Liquidators' appointment in assisting with the preparation of the statement of affairs and seeking the decisions of creditors on the nomination of liquidators were approved by the creditors on 11 April 2019.

Expenses

To 10 April 2021, the Joint Liquidators have not drawn any expenses.

Why have subcontractors been used?

Freeths LLP ('Freeths') were instructed to advise on the liquidation in general and assist with the Joint Liquidators' investigations. Freeths were instructed based on their knowledge of dealing with similar investigations in insolvency proceedings.

Category 2 Expenses

In accordance with the resolution obtained in relation to expenses, the following Category 2 expenses have been charged to the case since our last report to creditors.

Other amounts paid or payable to the office holder's firm	
Type and purpose	Amount £
Land registry	3.00
TOTAL	3.00

A copy of 'A Creditors' Guide to Liquidators Fees (E&W) 2021' which provides guidance on creditors' rights on how to approve and monitor a Liquidator's remuneration and on how the remuneration is set can be obtained online at www.begbies-traynor.com/creditorsguides. Alternatively, if you require a hard copy of the Guide, please contact our office and we will arrange to send you a copy.

7. 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.

Expenses actually incurred compared to those that were anticipated

Creditors will recall that we estimated that the expenses of the liquidation would total £5,337.00. That estimate has not been exceeded and we do not expect it to be exceeded if matters progress to conclusion as envisaged.

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 completed. 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 creditors previously.

Expenses

Details of the expenses that we expect to incur in connection with the work that remains to be done referred to above are as set out in the estimate of anticipated expenses sent to creditors on 02 May 2021 which included all of the expenses that we anticipate that we will incur throughout the liquidation.

What is the anticipated payment for administering the case in full?

We estimated that the cost of administering the case would be in the region of £31,795.50 and subsequently you have provided approval for us to draw our remuneration up to that level. However, as you are aware, due to the fact that there are limited assets, the remuneration that we can draw is limited to the amount that is realised for the assets, (less any costs incurred in realising those assets). At this stage in the liquidation, I can estimate that total remuneration drawn will be in the region of £5,000.00.

However, please note that should there be additional or unexpected asset realisations, we will look to draw our remuneration from those too, capped at the level that the creditors approve.

8. 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 creditors?

General case administration and planning

The joint liquidators will continue to undertake periodic case reviews to ensure that the case progresses as appropriate.

The case specific diary will also continue be regularly monitored and updated to ensure that all outstanding works are completed prior to the statutory deadlines as required.

These works will not result in a better financial return to the Company's creditors but will ensure that the case progresses to closure as soon as possible.

Compliance with the Insolvency Act, Rules and best practice

The joint liquidators will continue to prepare and issue their annual progress reports to the Company's creditors, detailing the works undertaken during that period. A copy of such reports will also be issued to the Registrar of Companies with the necessary notices.

The estate bank account will continue to be regularly monitored and reconciled against our internal system to ensure that all receipts and payments are accounted for. Regular bond reviews will be undertaken to ensure that the joint liquidators statutory bond remains at an appropriate level throughout the liquidation.

Once the liquidation is ready for closure, a final review will be compiled to ensure that there are no outstanding matters to be completed before this process commences. A final report will then be prepared and issued to the Company's creditors and to the Registrar of Companies with the necessary notices.

These works will not result in a financial benefit to the Company's creditors however, such works are required by statute therefore the costs of the same cannot be avoided.

Investigations

The Joint liquidators have identified other liquidation cases which are potentially linked to this liquidation, the case will be left in abeyance pending the outcome of investigations into potentially linked cases which may assist with investigations into the Company.

The Joint liquidators will continue to liaise with HM Revenue and Customs regarding the progress of their investigations.

Realisation of Assets

It is not anticipated that any further time will be spent in this area.

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

The joint liquidators will continue to respond to any queries and correspondence received from the Company's creditors.

As no distribution is anticipated to be made within the liquidation, these works will not result in a financial benefit to the Company's creditors however, the joint liquidators are required to respond to such queries.

Other matters which includes seeking decisions from creditors (via Deemed Consent Procedure and/or Decision Procedure, tax, litigation, pensions and travel)

The joint liquidators will submit VAT and Corporation Tax returns to HMRC to ensure that any reclaimable monies are refunded for the benefit of the estate.

This will not result in a financial benefit to the Company's creditors however, is required by the Insolvency Act therefore the cost of the same cannot be avoided

OTHER RELEVANT INFORMATION

Connected party transactions

We have not been made aware of any sales of the Company's assets to connected parties.

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.

9. CREDITORS' RIGHTS

Right to request further information

Pursuant to Rule 18.9 of the Rules, within 21 days of the receipt of this report a secured creditor, or an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors, including that creditor, (or an unsecured creditor with less than 5% in value of the unsecured creditors, 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, any secured creditor or any unsecured creditor with the concurrence of at least 10% in value of the unsecured creditors including that creditor, (or any unsecured creditors with less than 10% in value of the unsecured creditors, but with the permission of the court) may, within 8 weeks of receipt of this progress report, 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 the Joint Liquidators' remuneration is inappropriate.

10. CONCLUSION

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



Joanne Louise Hammond
Joint Liquidator

Dated: 7 June 2021

ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 11 April 2020 to 10 April 2021

Jupiter Care Solutions Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 11/04/2020 To 10/04/2021 £	From 11/04/2019 To 10/04/2021 £
ASSET REALISATIONS		
Bank Interest Gross	0.02	0.96
Cash in Hand	NIL	7,200.00
	0.02	7,200.96
COST OF REALISATIONS		
Bank Charges	NIL	1.20
Statement of Affairs Fee	NIL	5,500.00
Statutory Advertising		
Advertising	NIL	225.00
	NIL	(5,726.20)
UNSECURED CREDITORS		
(300,000.00) HMRC (non VAT)	NIL	NIL
(280,000.00) HMRC (VAT)	NIL	NIL
(2,500.00) Trade Creditors (Count=1)	NIL	NIL
	NIL	NIL
DISTRIBUTIONS		
(100.00) Ordinary Shareholders	NIL	NIL
	NIL	NIL
(582,600.00)	0.02	1,474.76
REPRESENTED BY		
Bank 1 Current		129.76
Vat Receivable		1,345.00
		1,474.76

COSTS AND EXPENSES

- a. Begbies Traynor (SY) LLP's charging policy;
- b. Time Costs Analysis for the period from 11 April 2020 to 10 April 2021;
- c. Cumulative Time Costs Analysis for the period from 11 April 2019 to 10 April 2021

BEGBIES TRAYNOR CHARGING POLICY

INTRODUCTION

This note 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 passing of a resolution for the office holder to be remunerated on a time cost basis. Best practice guidance¹ requires that such information should be disclosed to those who are responsible for approving remuneration.

In addition, this note 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. Best practice guidance² indicates that such charges should be disclosed to those who are responsible for approving 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 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 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

Best practice guidance classifies expenses into two broad categories:

- ❑ Category 1 disbursements (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 disbursements (approval required) - items of expenditure that are directly related to the case which 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.

(A) The following items of expenditure are charged to the case (subject to approval):

- Car mileage is charged at the rate of 45 pence per mile;
- Storage of books and records (when not chargeable as a Category 1 disbursement) is charged on the basis that the number of standard archive boxes held in storage for a particular case bears to the total of all archive boxes for all cases in respect of the period for which the storage charge relates

¹ Statement of Insolvency Practice 9 (SIP 9) – Remuneration of insolvency office holders in England & Wales

² Ibid 1

(B) 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 disbursement:

- 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 Sheffield office as at the date of this report are as follows:

Grade of staff	Charge-out rate (£ per hour) 1 December 2018 – until further notice
Partner	495
Director	445
Senior Manager	395
Manager	345
Assistant Manager	250
Senior Administrator	225
Administrator	175
Junior Administrator	140
Support	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.

Time is recorded in 6 minute units.

SIP9 Jupiter Care Solutions Ltd - Creditors Voluntary Liquidation - 91JU139.CVL : Time Costs Analysis From 11/04/2020 To 10/04/2021

[illegible]

SIP9 Jupiter Care Solutions Ltd - Creditors Voluntary Liquidation - 91JU139.CVL : Time Costs Analysis From 11/04/2019 To 10/04/2021

[illegible]

STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £	Amount discharged £	Balance (to be discharged) £
Expenses incurred with entities not within the Begbies Traynor Group				
Bank charges	Santander UK Plc	0.02	0.02	0.00
Legal Fees	Freeths LLP	387.90	Nil	387.90
Land registry	Land Registry	3.00	0.00	3.00

CUMULATIVE STATEMENT OF EXPENSES

Type of expense	Name of party with whom expense incurred	Amount incurred £
Legal Fees	Freeths LLP	2,647.30
Legal Disbursements	Freeths LLP	6.00
Statutory Advertising	EPE Reynell	225.00
Bank charges	Santander UK Plc	1.22