

In accordance with Rule 18.7 of the Insolvency (England & Wales) Rules 2016 and Sections 92A, 104A and 192 of the Insolvency Act 1986.

# LIQ03

## Notice of progress report in voluntary winding up



Companies House

For further information, please refer to our guidance at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

1

Company details

Company number

06791968

Company name in full

Amber Entertainment (UK) Limited

→ Filling in this form

Please complete in typescript or in bold black capitals.

2

Liquidator's name

Full forename(s)

Jonathan David

Surname

Bass

3

Liquidator's address

Building name/number

Lynton House

Street

Post town

7-12 Tavistock Square

County/Region

London

Postcode

WC1H9LT

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.

LIQ03

Notice of progress report in voluntary winding up

6	Period of progress report																
From date	<sup>d</sup>	1	<sup>d</sup>	0	<sup>m</sup>	1	<sup>m</sup>	1	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	1	<sup>y</sup>	9	
To date	<sup>d</sup>	0	<sup>d</sup>	9	<sup>m</sup>	1	<sup>m</sup>	1	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	0	

7	Progress report															
	<input checked="" type="checkbox"/> The progress report is attached															

8	Sign and date																
Liquidator's signature	<div>Signature</div> <div>X</div> <div>X</div>																
Signature date	<sup>d</sup>	1	<sup>d</sup>	1	<sup>m</sup>	1	<sup>m</sup>	2	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	0	

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 **Gareth Cummings**

Company name **Menzies LLP**

Address **2 Sovereign Quay**

**Havannah Street**

Post town **Cardiff**

County/Region

Postcode 

C	F	1	0		5	S	F
---	---	---	---	--	---	---	---

Country

DX **DX 200767 Cardiff Bay**

Telephone **029 2049 5444**

**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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)**

**Amber Entertainment (UK) Limited**  
**(In Liquidation)**  
**Joint Liquidator's Summary of Receipts & Payments**

<b>Statement of Affairs</b>		<b>From 10/11/2019 To 09/11/2020</b>	<b>From 10/11/2014 To 09/11/2020</b>
<b>£</b>		<b>£</b>	<b>£</b>
	ASSET REALISATIONS		
NIL	ADJR Limited	NIL	NIL
NIL	Angel 9 Limited	NIL	NIL
	Property Rights/Patents	NIL	3,500.00
Uncertain	Shares & Investments	NIL	NIL
Uncertain	Trademark	NIL	NIL
		NIL	3,500.00
	COST OF REALISATIONS		
	Agents/Valuers Fees	NIL	1,100.00
	Liquidators Fees	NIL	2,400.00
		NIL	(3,500.00)
	UNSECURED CREDITORS		
(637,721.00)	Inter-company Loan	NIL	NIL
(354,421.48)	Trade & Expense Creditors	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(120.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
<b>(992,262.48)</b>		<b>NIL</b>	<b>NIL</b>
	REPRESENTED BY		
			<b>NIL</b>

**Note:**

All items detailed on the receipts and payments account are shown net of VAT as the Company was VAT registered and VAT has therefore been recovered for the benefit of the liquidation estate.

**AMBER ENTERTAINMENT (UK) LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION**

**LIQUIDATOR'S PROGRESS REPORT PURSUANT TO SECTION 104A OF THE INSOLVENCY ACT 1986  
AND RULE 18.2 OF THE INSOLVENCY (ENGLAND & WALES) RULES 2016**

**FOR THE PERIOD 10 NOVEMBER 2019 TO 9 NOVEMBER 2020**

**DATED: 14 DECEMBER 2020**

**AMBER ENTERTAINMENT (UK) LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION - ("THE COMPANY")**

**ANNUAL PROGRESS REPORT**

**CONTENTS**

1. Introduction and executive summary
2. Asset realisations
3. Investigations
4. Pre-appointment fees
5. Liquidator's remuneration
6. Liquidator's expenses and disbursements
7. Creditors' claims and outcome for creditors
8. Creditors' rights to further information and to challenge liquidators' remuneration and expenses
9. Data protection notice
10. Concluding remarks

**APPENDICES**

1. Statutory information
2. Liquidator's receipts and payments account
3. Liquidator's analysis of time costs
- 3a. Liquidator's narrative to time costs incurred
4. Menzies LLP disbursements recovery policy

## **1. INTRODUCTION AND EXECUTIVE SUMMARY**

1.1 I was appointed Joint Liquidator of the Company on 10 November 2014. Following a Court Order on 9 December 2016, Barry David Lewis was removed as Joint Liquidator and I became the sole Liquidator. I now present my progress report for the sixth year of the liquidation, pursuant to Section 104A of the Insolvency Act 1986 ("the Act") and Rule 18.2 of the Insolvency (England & Wales) Rules 2016 ("the Rules").

1.2 The Company's statutory information is attached at Appendix 1 of this report.

### *Executive summary*

1.3 At the date of my appointment the Company had ceased trading and accordingly I took steps to realise the remaining assets with a view to distributing the funds to creditors, after costs, in the prescribed order of priority. As Liquidator, I was also obliged to investigate the Company's affairs. As detailed in previous reports, the statement of affairs detailed the Company's assets as a trademark, an interest in two companies and shares & investments, all of which proved to hold no value to the estate. The sum of £3,500, shown on the attached receipts and payments account, was previously realised in respect of property rights & patents.

1.4 At the outset it was anticipated I would not be in a position to declare a dividend to any class of creditor and this continues to be the case.

1.5 I attach at Appendix 2 a receipts and payments account for the period ended 9 November 2020. Details of progress during the period are set out in sections 2 and 3 below.

## **2. ASSET REALISATIONS**

2.1 There have been no asset realisation during the period to which this report relates.

## **3. INVESTIGATIONS**

3.1 As previously reported, my investigations have continued into a potential asset, which may be realisable for the benefit of creditors. This asset consists of an outstanding writer's contract, and whether this contract holds any value for the Company.

3.2 The literary agents, representing the author concerned, have confirmed they hold no interest in reacquiring the rights to the contract at present. However, my enquiries are still continuing into whether there is any potential value remaining in offering the "right" for sale, subject to whether the contract allows. I have reviewed the writer's contract further and other documents available to me from various sources.

## **4. PRE-APPOINTMENT FEES**

4.1 A fee of £2,500 plus VAT and disbursements was charged in connection with the preparation of the statement of affairs and convening the meeting of creditors. This fee was charged on a fixed fee basis and was paid by a director of the company.

## **5. LIQUIDATOR'S REMUNERATION**

5.1 At a meeting of creditors held on 10 November 2014 it was resolved that my remuneration be fixed by reference to time properly spent by myself and my staff in attending to matters arising in the liquidation.

- 5.2 I attach at Appendix 3 a breakdown of time costs by work category and staff grade for the period 10 November 2019 to 9 November 2020, which includes details of our charge out rates. My time costs during this reporting period are £2,876.50, which represents 11.80 hours at an average charge out rate of £243.77 per hour. My total time costs incurred for the period to 9 November 2020 amount to £48,036.58, representing 216.95 hours at an average rate of £221.41 per hour.
- 5.3 I have drawn remuneration of £2,400 plus VAT to 9 November 2020, as shown in the receipts and payments account at Appendix 2. I have not drawn any remuneration during this period.
- 5.4 Given the size and technical nature of the liquidation, much of the work described in the sections above was undertaken by me, a manager and a senior administrator. Additional assistance was provided by cashiers dealing with banking and statutory duties, and administrators offering various support services. All time spent on administering various duties was charged directly to the case in 6 minute units.
- 5.5 A narrative explanation of work done during the period since my last progress report is set out at Appendix 3a.
- 5.6 An explanatory note "A Creditors' Guide to Liquidators' Fees" can be found on the following link - <https://www.menzies.co.uk/helping-you/business-recovery/fees-guide/>. Alternatively, it is available free of charge by contacting Menzies LLP. Please note that there are different versions and you should refer to the version for appointments from November 2011 to September 2015.

## 6. LIQUIDATOR'S EXPENSES

- 6.1 Expenses are amounts payable by the officeholder from the estate, which is not the officeholder's remuneration or a distribution to creditors. These include disbursements, which are met by and recharged to an officeholder in connection with an appointment.
- 6.2 Please see the receipts and payments account detailed at Appendix 2, which shows the payments made from the estate during the liquidation and for the period since the last progress report.
- 6.3 I have incurred total expenses of £41.60 during this period, as detailed in the table below.
- 6.4 The total expenses incurred to 9 November 2020 is therefore £1,481.48, of which £1,100 has been paid.

Type of expense	Incurred in the period (£)	Total incurred (£)	Paid in period (£)	Total paid (£)	Remains outstanding (£)
Agents fees	Nil	1,234.00	Nil	1,100.00	134.00
<b>Joint Liquidators' disbursements</b>					
Statutory advertising	Nil	99.00	Nil	Nil	99.00
Specific penalty bond	Nil	24.00	Nil	Nil	24.00
Storage costs	41.60	124.48	Nil	Nil	124.48
<b>Total</b>	<b>41.60</b>	<b>1,481.48</b>	<b>Nil</b>	<b>1,100.00</b>	<b>381.48</b>



*Liquidators' disbursements*

- 6.5 In relation to disbursements, where my firm has incurred a cost that is directly referable to this matter and the payment was made to a third party, these costs have been or will be reimbursed, subject to sufficient funds being available in the estate. I have incurred disbursements totalling £41.60 during this period (included in the expenses table above), which have been paid by my firm.
- 6.6 No disbursements have or will be claimed which, while directly referable to this matter, did not involve a payment to a third party. Neither will any cost be reimbursed which included an element of shared or allocated cost (e.g. photocopying). A statement with regard to my disbursements recovery policy is attached at Appendix 4.

**7. CREDITORS' CLAIMS AND OUTCOME FOR CREDITORS**

*Secured creditor*

- 7.1 An examination of the Company's mortgage register held by the Registrar of Companies, showed that the Company granted a charge in favour of Coutts & Company, which was registered with Companies House on 4 June 2010, providing fixed and floating charges over all property and assets of the Company.
- 7.2 No claims have been received from or paid to the secured creditor under their fixed and floating charge.

*Preferential creditors*

- 7.3 There are no preferential creditors.

*Unsecured (ie non-preferential) creditors*

- 7.4 The statement of affairs included 28 unsecured creditors with an estimated total liability of £992,142.48. I have received claims from 14 creditors at a total of £295,719.06. I have not received claims from 14 creditors with original estimated claims in the statement of affairs of £757,374.16.
- 7.5 No creditor claims have been adjudicated as there are currently insufficient funds in the estate account to enable a dividend to be paid to the unsecured creditors.

*Prescribed part*

- 7.6 As stated above, the Company gave a floating charge to Coutts & Company on 2 June 2010 and the prescribed part provisions will apply. The prescribed part is calculated as 50% of the first £10,000 of floating charge realisations plus 20% of all other floating charge realisations, subject to a maximum prescribed part of £600,000. On the basis of realisations to date, together with estimated future realisations, and after taking into account the costs of the Liquidation to date, the net property of the Company is £nil.
- 7.7 Since the Company's net property is nil there is no prescribed part available for distribution to the non-preferential unsecured creditors.

## **8. CREDITORS' RIGHTS TO FURTHER INFORMATION AND TO CHALLENGE LIQUIDATORS' REMUNERATION AND EXPENSES**

- 8.1 Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors Guide to Liquidators' Fees' also published by R3, is available at the link <http://www.menzies.co.uk/helping-you/business-recovery/fees-guide/>. Please refer to the version for appointments from November 2011 to September 2015.

### *Creditors' right to request information*

- 8.2 Any secured creditor, or an unsecured creditor with the support of at least 5% in value of unsecured creditors or with the leave of court, may (in writing) request me to provide additional information regarding remuneration or expenses already supplied within this report. In accordance with rule 18.9(2) of the Rules, such a request or application for leave must be made within 21 days of receipt of this report.

### *Creditors' right to challenge remuneration and/or expenses*

- 8.3 Any secured creditor, or an unsecured creditor with the support of at least 10% in value of the unsecured creditors or with permission of the court, may apply to court for one or more orders under Rule 18.36(4) or 18.37(4) of the Rules. In accordance with rule 18.34(3) such applications must be made within eight weeks of receipt of this report.

## **9. DATA PROTECTION NOTICE**

- 9.1 The Liquidator is a data controller of personal data as defined by the relevant provisions of the applicable data protection legislation. Menzies LLP will act as a data processor on his instructions. Personal data will be kept secure and processed only for matters relating to the insolvency appointment. Full details of our privacy notice is at the following link: <https://www.menzies.co.uk/legal/>.

## **10. CONCLUDING REMARKS**

- 10.1 The liquidation will remain open until the investigation into the funds due to the Company in respect of the contract rights, has been fully resolved. Unfortunately, I am unable to provide an estimate at this stage as to how long this is likely to take. Once this matter is resolved, I will be in a position to conclude the liquidation.
- 10.2 I will report again on the progress of the liquidation after the next anniversary of the liquidation or in the draft final account, whichever is earlier.
- 10.3 Should you require further information, or if you want hard copies of any of the documents made available on-line, please contact my colleague Gareth Cummings by email at [GCummings@menzies.co.uk](mailto:GCummings@menzies.co.uk), or by phone on +44 (0)29 2067 4995.



Jonathan David Bass  
Liquidator

**Notice of use of website to deliver future documents**

**AMBER ENTERTAINMENT (UK) LIMITED - IN CREDITORS' VOLUNTARY LIQUIDATION  
("the Company")**

**Company registered number 06791968**

**Notice is given** by Jonathan David Bass, the Liquidator, to the creditors of AMBER ENTERTAINMENT (UK) LIMITED, that under rule 1.50 of The Insolvency (England and Wales) Rules 2016, future documentation from the date of this notice, relating to the insolvency of the above will be made available at <http://bit.ly/MenziesInsolvencyPortal> without further notice to creditors.

1. Future documentation will be made available for viewing and downloading at

Website: <http://bit.ly/MenziesInsolvencyPortal>  
login: A3569  
password: 72397372.

2. The Liquidator is not obliged to deliver any particular document to any person unless it is specifically requested.
3. Hard copies of all documents are currently available on the website and all future documents which may be made available on the website can be requested by contacting Gareth Cummings by email at [GCummings@menzies.co.uk](mailto:GCummings@menzies.co.uk), or by phone on +44 (0) 29 2067 4995 or in writing at 2 Sovereign Quay, Havannah Street, Cardiff, CF10 5SF.
4. This notice does not apply to the following circumstances:
  - i) Documents where personal delivery is required
  - ii) A notice of intention to declare a dividend
  - iii) Documents that are not being delivered generally, i.e. where they are only be sent to one or a small number of a particular class of members or creditors

Creditors requiring further information regarding the above, should either contact Gareth Cummings by email at [GCummings@menzies.co.uk](mailto:GCummings@menzies.co.uk), or by phone on +44 (0)29 2067 4995.

Signed:  \_\_\_\_\_

Jonathan David Bass  
Liquidator

Dated: 14 December 2020

**APPENDIX 1  
STATUTORY INFORMATION**

Company name:	Amber Entertainment (UK) Limited
Company number:	06791968
Registered office:	Lynton House 7-12 Tavistock Square London WC1H 9LT
Former registered office:	264 High Street Beckenham Kent BR3 1DZ
Former trading address:	21 Ganton Street 4th Floor London W1F 9BN
Principal trading activity:	Motion picture production activities
Liquidator's name:	Jonathan David Bass
Liquidator's address:	Lynton House 7-12 Tavistock Square London WC1H 9LT
Date of appointment:	10 November 2014
Contact details of Liquidator:	Gareth Cummings on +44 (0)29 2067 4995 or at GCummings@menzies.co.uk
Details of any changes of Liquidator:	Following a Court Order dated 9 December 2016, Barry David Lewis was removed as Joint Liquidator and Jonathan David Bass became the sole Liquidator.  Please note that on 1 July 2015, Harris Lipman LLP merged with Menzies LLP to create a practice operating under the Menzies LLP name.

**Appendix 2**  
**Amber Entertainment (UK) Limited**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**

<b>Statement of Affairs</b>		<b>From 10/11/2019 To 09/11/2020</b>	<b>From 10/11/2014 To 09/11/2020</b>
	<b>ASSET REALISATIONS</b>		
Uncertain	Trademark	NIL	NIL
NIL	ADJR Limited	NIL	NIL
NIL	Angel 9 Limited	NIL	NIL
Uncertain	Shares & Investments	NIL	NIL
	Property Rights/Patents	NIL	3,500.00
		NIL	3,500.00
	<b>COST OF REALISATIONS</b>		
	Liquidators Fees	NIL	2,400.00
	Agents/Valuers Fees	NIL	1,100.00
		NIL	(3,500.00)
	<b>UNSECURED CREDITORS</b>		
(354,421.48)	Trade & Expense Creditors	NIL	NIL
(637,721.00)	Inter-company Loan	NIL	NIL
		NIL	NIL
	<b>DISTRIBUTIONS</b>		
(120.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
<b>(992,262.48)</b>		<b>NIL</b>	<b>NIL</b>
	<b>REPRESENTED BY</b>		
			<b>NIL</b>

**Note:**

All items detailed on the receipts and payments account are shown net of VAT as the Company was VAT registered and VAT has therefore been recovered for the benefit of the liquidation estate.

**Amber Entertainment (UK) Limited****Appendix 3****Time charge out summary for the period from 10 November 2019 to 9 November 2020****HOURS**

Classification of work function	Partner/ Director	Manager	Senior	Administrator	Support	Total Hours	Time Costs	Average Hourly Rate
							£	£
<b>Admin and Planning</b>	1.50	0.60	2.30	4.10	0.80	9.30	2,312.00	248.60
<b>Investigations</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Realisation of Assets</b>	0.00	1.20	0.40	0.00	0.00	1.60	422.00	263.75
<b>Creditors</b>	0.00	0.00	0.00	0.50	0.40	0.90	142.50	158.33
<b>Support</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Hours</b>	1.50	1.80	2.70	4.60	1.20	11.80		
<b>Total Costs</b>	697.50	495.00	621.00	943.00	120.00		2,876.50	

**CHARGE OUT RATES OF INSOLVENCY TEAM MEMBERS**

	<u>From 1 October 2020</u>	<u>1 Oct 2019 to 30 Sept 2020</u>
	£ per hour	£ per hour
Partner/Director	425-525	400-525
Manager	260-360	260-350
Senior	230-250	230-250
Administrator	100-200	100-205
Support Staff	100	100-135

**Note 1** There may have been a number of promotions through the various grades during the period of the administration.

**Note 2** Overhead costs are reflected in the charge out rates detailed.

**Note 3** The charge-out rate of the Insolvency Practitioner for this assignment is currently £490 per hour, and the administrator is £230 per hour.

**Note 4** Time is recorded in minimum units of 6 minutes.

## **APPENDIX 3A**

### **NARRATIVE OF WORK UNDERTAKEN IN THE PERIOD FROM 10 NOVEMBER 2019 TO 9 NOVEMBER 2020**

A description of the work undertaken since my last progress report is as follows:

#### **1 Administration and planning**

There are certain aspects of the case that are required by statute and for the efficient running of the case. They are not expected to provide a direct quantifiable benefit to creditors; however, without them, other aspects of the case which do provide a quantifiable benefit to creditors would be less efficient.

They include the maintenance of physical case files and electronic case management information, periodic review of files, strategic case planning and the routine administration of the case and handover meetings due to a change of the case administrator. It also includes the preparation of documentation and reports and dealing with correspondence.

Specifically:

##### *Reporting*

Preparation of a progress report to members and creditors for circulation following the anniversary to advise upon the progress made over the year.

##### *Cashiering*

Time was spent reconciling the bank account and producing the receipts and payments account. Time was also spent corresponding with HM Revenue and Customs in relation to the corporation tax returns due for the Company and the submission of the final corporation tax return.

#### **2 Asset realisations**

Net asset realisations provide the financial benefit to creditors and their quantum directly contributes to any dividend ultimately available to creditors.

Time has been spent further reviewing the writer's contract to ascertain if a realisation can be made for the benefit of the liquidation estate. Time was also spent reviewing additional documents available in respect of the writer's contract to progress the matter.

#### **3 Investigations**

Complying with statutory requirements will not necessarily produce a financial benefit to creditors but may identify potential avenues which could lead to a recovery for the benefit of creditors.

No time has been spent on investigative matters during the period to which this report relates.

#### **4 Creditors (claims and distribution)**

The time spent in this category included dealing with routine correspondence and queries and taking telephone calls from creditors and maintaining creditor information on the electronic case management files as well as the physical case files. Time was also spent dealing with return to sender mail and researching various sources to obtain an up to date correspondence address for the creditor.

#### **APPENDIX 4**

#### **MENZIES LLP DISBURSEMENTS RECOVERY POLICY**

##### **Category 1 Disbursements**

Specific expenditure relating to the administration of the insolvent estate and payable to an independent third party is recoverable without creditor approval. Such expenditure is made if funds are available from the insolvent estate. If funds are not available then payment is made from this firm's office account and reimbursed from the estate should funds become available.

Category 1 disbursements will generally comprise external supplies of incidental services specifically identifiable to the case. Typical items include legal fees, agents' fees, statutory advertising, insurance of assets, search fees, specific penalty bonding, telephone calls, postage, invoiced travel and properly reimbursed expenses incurred by personnel in connection with the case.

All such disbursements that have been paid from the estate are shown on the enclosed summary of our receipts and payments account.