

# 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 0 0 1 1 4 0 4 7

Company name in full Birkenhead Masonic Hall Limited(the)

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Amanda

Surname Wade

### 3 Liquidator's address

Building name/number 30 Finsbury Square

Street

Post town London

County/Region

Postcode E C 2 P 2 Y U

Country

### 4 Liquidator's name ①

Full forename(s) Jackie

Surname Stringer

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number 2 Glass Wharf

Street Temple Quay

Post town Bristol

County/Region

Postcode B S 2 0 E L



Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

LIQ03

Notice of progress report in voluntary winding up

<b>6</b>	Period of progress report																
From date	<sup>d</sup>	1	<sup>d</sup>	2	<sup>m</sup>	1	<sup>m</sup>	0	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	1	
To date	<sup>d</sup>	1	<sup>d</sup>	1	<sup>m</sup>	1	<sup>m</sup>	0	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	2	
<b>7</b>	Progress report																
	<input checked="" type="checkbox"/> The progress report is attached																
<b>8</b>	Sign and date																
Liquidator's signature	Signature																
																	
Signature date	<sup>d</sup>	2	<sup>d</sup>	5	<sup>m</sup>	1	<sup>m</sup>	1	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	2	

**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 **Kirsty L Dolmor**

Company name **Grant Thornton UK LLP**

Address **11th Floor**

**Landmark St Peter's Square**

Post town **1 Oxford St**

County/Region **Manchester**

Postcode **M 1 4 P B**

Country

DX

Telephone **0161 953 6900**

**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)**



Our ref: AWA/RJJ/KLD/EZF/B00201024//7/cv11403  
Your ref:

To the creditors and members

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**Insolvency and asset recovery**  
Grant Thornton UK LLP  
11th Floor  
Landmark St Peter's Square  
1 Oxford St  
Manchester  
M1 4PB  
T +44 (0)161 953 6900

25 November 2022

To Whom It May Concern

**Birkenhead Masonic Hall Limited(the) - In liquidation (the Company)**

**1 Introduction**

- 1.1 Gerrard Keith Rooney (Mr Rooney) of Rooney Associates was appointed Liquidator of the Company on 12 October 2012.
- 1.2 On 5 August 2019, pursuant to an application made by the Insolvency Practitioners Association (IPA) in its capacity as Mr Rooney's Regulatory Professional Body, the High Court of England & Wales made an order transferring Mr Rooney's insolvency case portfolio, including this case, in a Block Transfer Order to Richard Hicken and I.
- 1.3 Mr Rooney ceased to practice in 2017 and his license lapsed on 31 December 2017 when he did not renew it. At that time, the IPA was informed that all cases had been closed and Mr Rooney had been released and discharged from office. It subsequently became apparent that not all cases were closed and that in fact many cases remained open. The cases were identified by the IPA and were subject of this Block Transfer Order.
- 1.4 Richard Hicken retired from Grant Thornton UK LLP in December 2021. As such, he was removed as Joint Liquidator by a Court Order dated 21 December 2021 and Jackie Stringer was appointed as replacement Joint Liquidator.
- 1.5 In accordance with section 104A of the Insolvency Act 1986 we now report on the progress of the liquidation for the year ended 11 October 2022 (the Period) and attach:
  - Appendix A, an account of our receipts and payments for the Period and also for the whole liquidation to date
  - Appendix B, an account of Mr Rooney's receipts and payments for the period of his office
  - Appendix C, Statement of Insolvency Practice 9 disclosure.
- 1.6 Both Jackie Stringer and I are authorised by the IPA to act as insolvency practitioners. We are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

## **2 Statutory information**

- 2.1 The Company's registered number is 00114047.

## **3 Progress report**

- 3.1 As previously reported, we were able to obtain bank statements for the client account maintained by Mr Rooney, and reconstructed a draft receipts and payments for his period in office (see Appendix B). This account, however, may not be a complete and accurate record of all receipts and payments relating to the liquidation as there may have been transactions which did not pass through the client account.
- 3.2 During the Period there have been no receipts or payments.

## **4 Investigations into the affairs of the Company**

- 4.1 As our appointment was more than six years after the Company went into liquidation, any potential claims in relation to the Company's financial affairs and trading pre-liquidation are statute barred. The only matter we have identified which may result in realisations is a claim against Mr Rooney's insolvency bond.
- 4.2 As you may recall from our previous reports, it is statutory duty that all practicing licensed insolvency practitioners have suitable insurance in place to protect the creditors in the event of fraud and dishonesty by the practitioner. This is commonly known as a bond. It is a requirement that there should be both a specific bond, in relation to the specific assets of each individual case and a general bond in relation to a practitioner's whole portfolio of cases, limited to £250,000.
- 4.3 The receipts and payments account at Appendix B shows that Mr Rooney drew remuneration of £12,258 and a statement of affairs (S of A) fee of £6,000. We consider that these fees may have been excessive and/or unauthorised.
- 4.4 We had previously submitted notification of circumstances which may give rise to a claim against Mr Rooney's insolvency bonding in respect of all cases, to protect against any limitation issues. We have since submitted more detailed particulars of bond claims on a sample of test cases within the Rooney portfolio, which we hope will reduce the need for detailed claims on other cases, including this one.
- 4.5 The sureties have instructed agents to agree a settlement of the test claims and negotiations are continuing. However, in this case, the sureties assert that specific bond cover has lapsed (under the terms of the bond). We do not accept the validity of the relevant term, but it is possible that the only available cover may be the general bond. We expect that the general bond will not be sufficient to meet the claims that will be made against it, so claims will not be paid in full.
- 4.6 We have now issued to insurers a 'cash' claim submitted as a schedule, along with a number of other cases in the portfolio subject to similar circumstances, and are awaiting a response. We will report further to creditors regarding this in due course.
- 4.7 We would be pleased to receive from any creditor any useful information concerning the Company, its dealing or conduct which may assist us in our investigations into the Company's affairs and Mr Rooney's conduct as Liquidator.

## **5 Creditors and dividend prospects**

- 5.1 In consideration of the age of the case and paucity of information provided, it is unlikely that we hold complete creditor information. The information below is derived from the S of A filed at Companies House at the time of Mr Rooney's appointment.

### **Secured creditors**

- 5.2 National Westminster Bank Plc (the Bank) registered a charge against the Company on 10 July 2007, described as a legal charge over licensed premises. According to the S of A, £134,044 was due under the charge which secured against the Company's trading premises, valued at £100,000. The resultant shortfall of £34,044 has been shown as an unsecured creditor in the S of A. We understand that the property was repossessed by the Bank, but a claim for the shortfall has not yet been received.

### **Preferential creditors**

- 5.3 The S of A shows preferential creditors totalling £2,924.

### **Unsecured creditors**

- 5.4 The S of A shows unsecured creditors totalling £111,316, including the shortfall to the secured creditor.
- 5.5 There are currently no funds available to pay a dividend to any class of creditor.

## **6 Remuneration and expenses**

- 6.1 As previously reported, due to the lack of completeness and/or destruction of the files and records by Mr Rooney we are not able to completely and accurately verify the remuneration drawn by Mr Rooney for the Company or time costs incurred. In addition, we are unable to confirm whether the fee resolution obtained by Mr Rooney in respect of the Company is valid.
- 6.2 We have incurred time costs and expenses in the Period amounting to £10,462 and £10, bringing the cumulative totals at the Period end to £24,839 and £10, of which no amounts have been paid from the estate.
- 6.3 In addition to the above time costs and expenses, we estimate an additional £9,126 in time costs and £100 in expenses to deal with the remaining matters and to close the liquidation.
- 6.4 This brings our total estimated fees to £33,965 in comparison to our fees estimate totalling £27,785 which was supplied to creditors when we sought approval of our fee basis.
- 6.5 Our remuneration basis has not yet been fixed. We have previously sought a fee resolution from creditors on a time cost basis, with a fee estimate of £27,785; however, no votes were cast and as such the resolution was not passed.
- 6.6 We are not currently seeking authority from creditors to agree the basis of our remuneration. If there are realisations into the liquidation estate, we may again request that creditors fix the basis of our remuneration.
- 6.7 Further details about remuneration and expenses are provided in Appendix C to this report.

## **7 Contact from third parties**

- 7.1 Please be aware fraudsters have been known to masquerade as the Joint Liquidators. Fraudsters may contact creditors asking for an upfront fee or tax to release an investment or to enable payment of a dividend / the release of money payable to the creditor. A Liquidator would never ask for such a payment nor instruct a third party to make such a request.

## **8 Data protection**

- 8.1 Any personal information held by the Company will continue to be processed in accordance with completing the liquidation of the Company and in accordance with meeting our requirements under applicable Data Protection Legislation/law in the United Kingdom. Our privacy notice on our website ([www.granthornton.co.uk/en/privacy](http://www.granthornton.co.uk/en/privacy)) contains further details as to how we may use, process and store personal data.

**9 Contact**

Should you have any queries please email [cmusupport@uk.gt.com](mailto:cmusupport@uk.gt.com) or by calling 0161 953 6906.

Yours faithfully

for and on behalf of Birkenhead Masonic Hall Limited(the)

A handwritten signature in black ink, appearing to read 'A Wade', with a stylized flourish at the end.

Amanda Wade  
Joint Liquidator

Enc

**Birkenhead Masonic Hall Limited(the)**  
**(In Liquidation)**

**A**                      **Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £		From 12/10/2021 To 11/10/2022 £	From 12/10/2012 To 11/10/2022 £
	ASSET REALISATIONS		
4,000.00	Book Debts	NIL	NIL
1,450.00	Cheques in Hand	NIL	NIL
6,000.00	Furniture & Equipment	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	PREFERENTIAL CREDITORS		
(2,924.00)	Employee Arrears/Hol Pay	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	UNSECURED CREDITORS		
(9,052.00)	Banks/Institutions	NIL	NIL
(33,600.00)	Directors	NIL	NIL
(11,018.00)	Employees	NIL	NIL
(4,038.00)	PAYE	NIL	NIL
(34,044.00)	Shortfall from Mortgage	NIL	NIL
(13,797.00)	Trade & Expense Creditors	NIL	NIL
(5,767.00)	Trade Loan	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	DISTRIBUTIONS		
(44,303.00)	Ordinary Shareholders	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<u>(147,093.00)</u>		<u><u>NIL</u></u>	<u><u>NIL</u></u>
	REPRESENTED BY		
			<u><u>NIL</u></u>



B Birkenhead Masonic Hall Limited(the) - in liquidation  
Receipts and payments account - Former Liquidator

	Statement of Affairs	Total 12/10/12 to 04/08/19
	£	£
<b>Receipts</b>		
Chattel assets	6,000.00	22,093.00
Debtors	4,000.00	0
Cheques in hand	1,450.00	1,450.00
Bank interest gross		20.00
		<b>23,563.00</b>
<b>Payments</b>		
Statement of Affairs fee - Rooney Associates		6,000.00
Liquidators fees - Rooney Associates		12,258.00
Disbursements - Rooney Associates		829.00
Insurance		2,283.00
Security		1,887.00
Bonding		180.00
Unknown payment		126.00
		<b>23,563.00</b>
<b>Balance</b>		<b>0.00</b>

**Note**

The above figures are based on an analysis of transactions on bank statements for Mr Rooney's client account

## C Payments to the Joint Liquidators and their associates

### Statement of Insolvency Practice 9 disclosure

This appendix has been prepared in accordance with the requirements of the Insolvency Act 1986, the Insolvency (England and Wales) Rules 2016 (the Rules) and Statement of Insolvency Practice 9 (SIP9). In summary, it covers:

- fee basis
- work done by the Joint Liquidators and their team during the Period
- expenses
- sub-contracted work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees).

## Fee basis of the Joint Liquidators

As at the date of this report the fee basis has not been set.

In a previous report to creditors, dated 25 November 2020, we proposed that the remuneration of the Joint Liquidators be fixed based on the time properly spent by the Joint Liquidators and their staff in dealing with matters arising in the liquidation with a fee estimate of £27,875. We also provided a voting form for creditors to vote on whether they accept or reject our fee resolution, and whether the creditors wanted to form a liquidation committee. There were no votes cast, as such the resolution was not passed and no liquidation committee was formed.

We are not currently seeking authority from creditors to agree the basis of our remuneration. If there are realisations into the liquidation estate, we may again request that creditors fix the basis of our remuneration.

During the Period time costs were incurred totalling £10,462 represented by 37 hrs at an average of £286/hr. This brings cumulative recorded time costs at the Period end to £24,839, of which no amounts have been paid. A description of the work done in the Period is provided in the respective section below.

## Work done by the Joint Liquidators and their team during the Period

We are required to detail costs of actual work done in the Period, including any expenses incurred in connection with it. We are also required to provide narrative explanation of the work done. The following tables (narrative followed by numerical) set out this information for the Joint Liquidators' remuneration charged. Details of the respective expenses are provided in the 'Expenses' section below>

Area of work	Work done	Why the work was necessary	Financial benefit to creditors	Fees (time costs) & expenses incurred		
<b>Assets</b>				<b>4 hrs</b>	<b>£2,471</b>	<b>£/hr 580</b>
<b>Insurance</b>	<ul style="list-style-type: none"> <li>Drafting and editing of bond claim and additional supporting evidence</li> </ul>	<ul style="list-style-type: none"> <li>To realise funds to the liquidation estate for the benefit of creditors</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available</li> </ul>			
<b>Investigations</b>				<b>1 hr</b>	<b>£238</b>	<b>£/hr 475</b>
<b>Claims</b>	<ul style="list-style-type: none"> <li>Review of documents</li> </ul>	<ul style="list-style-type: none"> <li>To realise funds to the liquidation estate for the benefit of creditors</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available</li> </ul>			
<b>Administration</b>				<b>32 hrs</b>	<b>£7,753</b>	<b>£/hr 243</b>
<b>Case management</b>	<ul style="list-style-type: none"> <li>Completion of file reviews, checklists and other administrative tasks</li> <li>Monitoring compliance with internal and regulatory requirements</li> </ul>	<ul style="list-style-type: none"> <li>It is essential for cases to be reviewed regularly to ensure they are run in an efficient and cost-effective manner</li> <li>To comply with statutory requirements</li> </ul>	<ul style="list-style-type: none"> <li>This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li> </ul>			

Reports to creditors, notices & decisions	<ul style="list-style-type: none"><li>Filing documents at Companies House for appointment of replacement Liquidator</li></ul>		
	<ul style="list-style-type: none"><li>Drafting and circulating report to creditors and registrar</li><li>Sending letters to creditors</li></ul>	<ul style="list-style-type: none"><li>It is a statutory duty for the Joint Liquidators to notify creditors of their appointment and the progress of the liquidation</li></ul>	<ul style="list-style-type: none"><li>This work was necessary to discharge the office holders' duties. As explained under 'Why the work was necessary', although it might not add financial value to the estate it adds value to the insolvency process</li></ul>
Treasury, billing & funding	<ul style="list-style-type: none"><li>Drafting statutory returns</li></ul>	<ul style="list-style-type: none"><li>To comply with statute</li></ul>	<ul style="list-style-type: none"><li>This work was necessary to discharge the office holders' duties. As explained under 'Why the work was necessary', although it might not add financial value to the estate it adds value to the insolvency process</li></ul>
Tax	<ul style="list-style-type: none"><li>Basic tax compliance</li></ul>	<ul style="list-style-type: none"><li>The Joint Liquidators have a duty to comply with all relevant tax law and legislation</li></ul>	<ul style="list-style-type: none"><li>This work was necessary for administrative purposes and/or complying with statutory requirements and it had no direct financial benefit to the estate</li></ul>
Total time costs charged in the Period			37 hrs    £10,462    £/hr 286

Commercial in confidence

**Detailed SIP9 time cost analysis for the Period**  
Period from 12/10/2021 to 11/10/2022

Area of work	Partner		Manager		Executive		Administrator		Period total		Cumulative total as at Period end			
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr
<b>Realisation of Assets:</b>									<b>4.26</b>	<b>2,470.80</b>	<b>580.00</b>	<b>14.06</b>	<b>6,782.80</b>	<b>482.42</b>
Insurance	-	-	4.26	2,470.80	-	-	-	-	4.26	2,470.80	580.00	9.46	4,758.80	503.04
Intellectual property	-	-	-	-	-	-	-	-	-	-	-	4.60	2,024.00	440.00
<b>Investigations:</b>									<b>0.50</b>	<b>237.50</b>	<b>475.00</b>	<b>4.63</b>	<b>2,038.90</b>	<b>440.37</b>
Claims	-	-	0.50	237.50	-	-	-	-	0.50	237.50	475.00	4.63	2,038.90	440.37
<b>Creditors:</b>									-	-	-	<b>0.35</b>	<b>52.50</b>	<b>150.00</b>
Unsecured	-	-	-	-	-	-	-	-	-	-	-	0.35	52.50	150.00
<b>Administration:</b>									<b>31.85</b>	<b>7,753.25</b>	<b>243.43</b>	<b>64.60</b>	<b>15,965.15</b>	<b>247.14</b>
Case management	0.75	414.50	1.15	455.25	0.55	154.00	4.85	988.00	7.30	2,011.75	275.58	19.70	5,008.65	254.25
Reports to creditors, notices & decisions	-	-	1.70	767.00	0.45	135.00	20.35	4,087.00	22.50	4,989.00	221.73	38.85	8,799.00	226.49
Treasury, billing & funding	-	-	-	-	0.45	99.00	0.60	108.00	1.05	207.00	197.14	1.55	297.00	191.61
Tax	-	-	1.00	545.50	-	-	-	-	1.00	545.50	545.50	4.20	1,717.00	408.81
Pensions	-	-	-	-	-	-	-	-	-	-	-	0.30	143.50	478.33
<b>Total</b>	<b>0.75</b>	<b>414.50</b>	<b>8.61</b>	<b>4,476.05</b>	<b>1.45</b>	<b>388.00</b>	<b>25.80</b>	<b>5,183.00</b>	<b>36.61</b>	<b>10,461.55</b>	<b>285.76</b>	<b>83.64</b>	<b>24,839.35</b>	<b>296.98</b>

**Notes:**

- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant manager and executives
- Total time costs paid to date: £0

- Please note that the actual time incurred in the Period may slightly differ to that reported in the table above. This is due to lags between time being recorded on our internal system by staff and then being posted to the case. We do not expect any differences to be material and any such discrepancies will be noted in our next report.

## Statement of expenses incurred in the Period

This table provides details of expenses incurred in the Period in connection with the work done by the Joint Liquidators, description of which is provided in the 'Work done' section above.

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
<b>Category 1 expenses</b>			
Insolvency Practitioners Bond	10	10	0
<b>Total expenses</b>	<b>10</b>	<b>10</b>	<b>0</b>

Expenses are any payments from the estate which are neither the Joint Liquidators' remuneration nor a distribution to a creditor or member, but they may include disbursements which are payments first met by and then reimbursed to the Joint Liquidators from the estate. Expenses fall into two categories:

### Category 1 expenses

These are also known as 'out of pocket expenses' and are payments to third parties not associated with the Joint Liquidators where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval from creditors.

### Category 2 expenses

These are expenses directly referable to the insolvent estate but payments that are either to an associate, or that include shared or allocated costs that may be incurred by the Joint Liquidators or their firm and that can be allocated to the appointment on a proper and reasonable basis. Category 2 expenses require approval in the same manner as the Joint Liquidators' remuneration.

## Payments to associates

Where we have enlisted the services of others we have sought to obtain the best value and service.

To the extent that services have been enlisted from Grant Thornton UK LLP's specialist teams, for example tax, pensions, digital forensics, or any others, the narrative for and cost of their work is included in the work done narrative and SIP9 time costs analysis details in the 'Work done by the Joint Liquidators and their team during the Period' section above.

We confirm that in the Period, we have not enlisted any other services from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has an association.

## Relationships requiring disclosure

We confirm that we are not aware of any business or personal relationships with any parties responsible for approving the Joint Liquidators' fee basis.

### Sub-contracted work

We confirm that, in the Period, we have not sub-contracted any work that could otherwise have been carried out by us or our team.

### Information for creditors and members

Information to help creditors and members to understand their rights in insolvency and regarding officeholders' (ie Administrators or Liquidators) fees, and the roles and functions of committees is available via the Grant Thornton UK LLP website:

<https://www.grantthornton.co.uk/portal>

Alternatively, we will supply this information by post, free of charge, on request.