

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	0	4	4	2	3	9	2	3
Company name in full	World Class Teachers Limited							

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s)	Jeremy
Surname	Karr

3 Liquidator's address

Building name/number	1 Kings Avenue
Street	
Post town	London
County/Region	
Postcode	N 2 1 3 N A
Country	

4 Liquidator's name ①

Full forename(s)	Simon John
Surname	Killick

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number	1 Kings Avenue
Street	
Post town	London
County/Region	
Postcode	N 2 1 3 N A
Country	

② Other liquidator

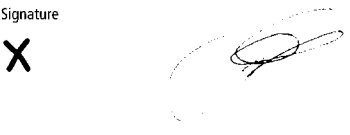
Use this section to tell us about
another liquidator.

LIQ03

Notice of progress report in voluntary winding up

6	Period of progress report															
From date	^d	0	^d	3	^m	0	^m	3	^y	2	^y	0	^y	2	^y	0
To date	^d	0	^d	2	^m	0	^m	3	^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	9	^m	0	^m	3	^y	2	^y	0	^y	2	^y	1

**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 **Monika Flont**

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

Address **33 Cavendish Square**

Post town **London**

County/Region

Postcode **W 1 G 0 P W**

Country

DX

Telephone **020 7262 1199**

**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

World Class Teachers Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 03/03/2020 To 02/03/2021 £	From 03/03/2020 To 02/03/2021 £
	ASSET REALISATIONS		
	Bank Interest Gross	24.37	24.37
83,727.72	Book Debts	23,377.32	23,377.32
443,385.33	Cash at Bank	496,037.42	496,037.42
38,154.62	Debtor	NIL	NIL
200.00	Furniture & Equipment	NIL	NIL
200.00	IT Equipment	NIL	NIL
266.39	Petty Cash	NIL	NIL
		519,439.11	519,439.11
	COST OF REALISATIONS		
	Office Holders Fees	4,000.00	4,000.00
	Other Property Expenses	421.12	421.12
	Specific Bond	171.00	171.00
	Statutory Advertising	243.00	243.00
	Sundry Expenses	375.02	375.02
		(5,210.14)	(5,210.14)
	UNSECURED CREDITORS		
(9,978.76)	HMRC (non VAT)	NIL	NIL
(29,597.11)	HMRC (VAT)	29,597.11	29,597.11
		(29,597.11)	(29,597.11)
	DISTRIBUTIONS		
	1st SH Dist - 10/03/20	423,000.00	423,000.00
	2nd SH Dist - 04/01/21	40,000.00	40,000.00
	3rd SH Dist 02/03/21	10,000.00	10,000.00
		(473,000.00)	(473,000.00)
526,358.19		11,631.86	11,631.86
	REPRESENTED BY		
	Bank 1 Current		10,664.04
	Vat Receivable		967.82
			11,631.86

Jeremy Karr
Joint Liquidator

World Class Teachers Limited (**In Members'** Voluntary Liquidation)

Progress report

Period: 03 March 2020 to 02 March 2021

Important Notice

This report has been produced solely to comply with our statutory duty to report to members of the Company pursuant to Section 92A of the Insolvency Act 1986. This report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by members for any purpose other than this report to them, or by any other person for any purpose whatsoever.

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- ❑ Remuneration and disbursements
- ❑ Liquidators' expenses
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 - 2. Liquidators' time costs and disbursements
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1. INTERPRETATION

<u>Expression</u>	<u>Meaning</u>
"the Company"	World Class Teachers Limited (In Members' Voluntary Liquidation)
"the liquidators", "we", "our" and "us"	Jeremy Karr and Simon John Killick, both of Begbies Traynor (Central) LLP, 33 Cavendish Square, London, W1G 0PW
"the Act"	The Insolvency Act 1986 (as amended)
"the Rules"	The Insolvency (England and Wales) Rules 2016 (as amended)
"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 creditors	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):	N/A
Company registered number:	04423923
Company registered office:	1 King's Avenue, London, N21 3NA
Former trading address:	The Gatehouse, Kew Bridge Road, TW8 0EF

3. DETAILS OF APPOINTMENT OF LIQUIDATORS

Date winding up commenced:	03 March 2020
Date of liquidators' appointment:	03 March 2020
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 03 March 2020 to 02 March 2021.

Receipts

Book Debts

We have received £23,377.32 from the Company's debtors.

Cash at Bank

We have received a total of £496,037.42 from the Company's bankers, Lloyds Bank Plc.

Bank Interest

Bank interest of £24.37 has been earned on the funds held in the liquidation account.

Payments

Bond Premium

£171 paid to AUA Insolvency Risk Services in respect of a specific bond premium.

Statutory Advertising

The sum of £243 was paid to EPE Reynell in respect of statutory advertising.

Joint Liquidators' Fees

We have drawn £4,000 in respect of our fees, as approved by the Shareholders at the meeting held on 03 March 2020.

Other Property Expenses

We have paid Bricks N Daughter the sum of £421.12 for property repair services provided.

Sundry Expenses

We have reimbursed the Director, Annie Eastland, the sum of £375.02 for various expenses she incurred on behalf of the Company.

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

The costs incurred in relation to each heading are set out in the Time Costs Analysis which is attached.

General case administration and planning

- Formulating, monitoring, and reviewing the liquidation strategy: including communications with the Directors/ Creditors and the Company's accountants.
- Case reviews, internal case management/ reviews, completion of checklists and diary.
- General administrative works.

On this engagement, the work identified above does not hold a direct commercial benefit to the Members. However, elements of this work are required to comply with best practice guidelines, as well as statutory obligations: liquidators are required to maintain records to demonstrate how the case was administered and to document the reasons for any material decisions. As such, the Member benefits from this work as it promotes good stewardship and ensures this particular engagement is dealt with to the standards expected as well as in a timely fashion.

Compliance with the Insolvency Act, Rules and best practice

- Statutory Advertising in the London Gazette
- Filing documents at the Companies House.
- Ensure that the case is adequately bonded and review the bond level throughout the period of the liquidation.
- Maintaining the estate bank account and regular bank reconciliations.
- Ongoing consideration to ethical practice.
- Ongoing consideration to money laundering regulations.
- Updating case checklists and statutory diaries when as appropriate.

On this assignment, the work identified above does not grant a direct financial benefit to the Members. Nonetheless, it is the duty of the appointed officeholder to comply with the Insolvency Act and Insolvency Rules. The Members benefit from this being done as it ensures high standards of administering the liquidation.

Investigations

There have been no investigations by the Liquidators in this matter.

Realisation of assets

- Liaising with the Director with regards to book debt collection.
- Liaising with the Company's bankers in respect of post-liquidation receipts made into the account and recover the credit balance from the Company's bankers.

On this assignment, the work detailed above resulted in realisation of assets. The Joint Liquidators are duty bound to realise and get in the Company's property and maximise asset realisations.

Trading

There has been no trading in the liquidation.

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

- Liaising with the Accountants and Directors in respect of queries raised by HMRC and request clearance.
- Liaising with the Director in relation to queries raised by creditors.
- Agree creditors' claims and make a distribution, if any.
- Contact with the Company's pension providers and closing of the scheme.

On this assignment, the work identified above does not grant a direct financial benefit to the Members. This work has also been undertaken in order to comply with statutory requirements ensuring good stewardship and ethical conduct.

5. CREDITORS

As in any liquidation, in a members' voluntary liquidation creditors are required to prove their claims and the liquidators must examine the proofs and the particulars of the claims and admit them, in whole or in part, or reject them. The liquidators must then settle the priorities of the creditors (as between secured, preferential, secondary preferential and unsecured creditors) before paying them in full with statutory interest.

We have paid HMRC VAT liability of £29,597.11 immediately after the liquidation. No other liabilities came to light. We have requested clearance from HM Revenue and Customs that no further amounts are due in respect of PAYE and National Insurance, Corporation Tax and VAT.

6. DISTRIBUTIONS TO MEMBERS

We have made three interim cash distributions in the period of this report as below:

- First interim cash distribution of £423 per share, totalling £423,000, made on 10 March 2020.
- Second interim cash distribution of £40 per share, totalling £40,000, made on 04 January 2021.
- Third interim cash distribution of £10 per share, totalling £10,000, made on 02 March 2021.

7. REMUNERATION & DISBURSEMENTS

Our remuneration has been fixed by a resolution of the members of the Company as a set amount of £4,000 plus VAT and direct disbursements.

We are also authorised to draw disbursements for services provided by our firm and/or entities within the Begbies Traynor group, in accordance with our firm's policy, details of which were presented to the general meeting of the Company at which various resolutions, including the special resolution that the Company be wound up voluntarily, were passed which is attached at Appendix 2 of this report.

Our time costs for the period from 03 March 2020 to 02 March 2021 amount to £15,721.00 which represents 56.6 hours at an average rate of £277.76 per hour.

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

- Time Costs Analysis for the period 03 March 2020 to 02 March 2021
- Begbies Traynor (Central) LLP's charging policy

We have drawn the sum of £4,000 plus VAT against the set fee of £4,000 plus VAT that has been approved.

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.

Please note that the analysis provides details of the work undertaken by us and our staff following our appointment only.

Disbursements

To 02 March 2021, we have incurred and paid the direct disbursements as detailed in the receipts & payments account.

Why have subcontractors been used?

No subcontractors have been used in this matter.

Category 2 Disbursements

We have not incurred any Category 2 Disbursements.

8. LIQUIDATORS' EXPENSES

A statement of the expenses incurred during the period of this progress report is attached at Appendix 3.

9. 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 members?

No further asset realisations are expected. We have requested clearance from HM Revenue & Customs for the pre-liquidation period, however, due to the effect of Covid19 there has been significant delays at HMRC.

The following matters are outstanding:

1. Liaise with HMRC in order to obtain clearances.
2. Obtain VAT returns and reclaim VAT on liquidation expenses.
3. Make final distribution to members.
4. Submit post liquidation corporation tax return.
5. Issue final report to the Members and Registrar of Companies.

How much will this further work cost?

We anticipate the time costs associated with the above works as approximately £1,000.

Expenses

We are not expecting any further expenses.

10. OTHER RELEVANT INFORMATION

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.

11. MEMBERS' RIGHTS

Right to request further information

Pursuant to Rule 18.9 of the Rules, within 21 days of the receipt of this report a member or members of the Company with at least 5% of the voting total rights of all the members having the right to vote at general meetings of the Company (or any member or members with less than 5% of the total voting rights, 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, within 8 weeks of receipt of this progress report any member or members of the Company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the Company (or any member, or members with less than 10% of the total voting rights, but with the permission of the Court) may 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 our remuneration is inappropriate.

Obtaining information on the remuneration of liquidators and the payment of expenses

The basis of remuneration for acting as liquidators will be sought following appointment. Notwithstanding this, beneficiaries of the anticipated surplus are able to seek information on their rights in relation to the remuneration and the payment of expenses and can obtain a copy of 'Begbies Traynor Guide for Shareholders. A Guide to the Liquidators' fees – England and Wales' on our website at <https://www.begbies-traynorgroup.com/services-to/shareholders>.

Alternatively, if you require a hard copy of the guide, please contact our office and a copy will be sent to you.

12. CONCLUSION

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

Yours faithfully



Jeremy Karr
Joint Liquidator

Dated: 10 March 2021

ACCOUNT OF RECEIPTS AND PAYMENTS

Period: 03 March 2020 to 02 March 2021

World Class Teachers Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 03/03/2020 To 02/03/2021 £	From 03/03/2020 To 02/03/2021 £
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443,385.33	Cash at Bank	496,037.42	496,037.42
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	Office Holders Fees	4,000.00	4,000.00
	Other Property Expenses	421.12	421.12
	Specific Bond	171.00	171.00
	Statutory Advertising	243.00	243.00
	Sundry Expenses	375.02	375.02
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(9,978.76)	HMRC (non VAT)	NIL	NIL
(29,597.11)	HMRC (VAT)	29,597.11	29,597.11
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	3rd SH Dist 02/03/21	10,000.00	10,000.00
		(473,000.00)	(473,000.00)
526,358.19		11,631.86	11,631.86
	REPRESENTED BY		
	Bank 1 Current		10,664.04
	Vat Receivable		967.82
			11,631.86

TIME COSTS AND DISBURSEMENTS

- a. Begbies Traynor (Central) LLP,'s charging policy; and
- b. Time Costs Analysis for the period from 03 March 2020 to 02 March 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. It also applies where payments are to be made to parties other than the firm, but in relation to which the office holder, the firm or any associate has an interest. 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):

- Internal meeting room usage for the purpose of physical meetings of creditors is charged at the rate of £150 per meeting;
- 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

In addition to the two categories referred to above, best practice guidance indicates that where payments are to be made to outside parties in which the office holder or his firm or any associate has an interest, these should be treated as Category 2 disbursements.

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

² Ibid 1

Services provided by other entities within the Begbies Traynor group

The following items of expenditure which relate to services provided by the entities within the Begbies Traynor group, of which the office holder's firm is a member, are also to be charged to the case (subject to approval):

In addition to the services detailed above, it may become necessary to instruct Eddisons Commercial Limited to provide additional services, not currently anticipated, during the course of the case. In such circumstances and to avoid the costs associated with seeking further approval, the charges for such services will be calculated on a time costs basis at the prevailing hourly rates for their various grades of staff which are currently as follows:

Grade of staff	Charge-out rate (£ per hour)
Director	£275
Associate	£180
Surveyor	£120
Graduate	£100
Administration	£80
Porters	£35

- (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 London Paddington 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 World Class Teachers Limited - Members Voluntary Liquidation - 01WO345.MVL : Time Costs Analysis From 03/03/2020 To 02/03/2021

Staff Grade		Consultant/Partner	Director	Snr Mngr	Mngr	Asst Mngr	Snr Admin	Admin	Jnr Admin	Support	Total Hours	Time Cost £	Average hourly rate £
General Case Administration and Planning	Case planning				0.3				0.1		0.4	117.50	293.75
	Administration	1.8		3.2	9.3		0.2		8.2	0.7	23.4	6,654.50	284.38
	Total for General Case Administration and Planning:	1.8		3.2	9.6		0.2		8.3	0.7	23.8	6,772.00	284.54
Compliance with the Insolvency Act, Rules and best practice	Appointment				0.5				1.1		1.6	326.50	204.06
	Banking and Bonding								0.2	9.6	9.8	1,372.00	140.00
	Case Closure												0.00
	Statutory reporting and statement of affairs								0.3		0.3	42.00	140.00
	Total for Compliance with the Insolvency Act, Rules and best practice:				0.5				1.6	9.6	11.7	1,740.50	148.76
Investigations	CDDA and investigations												0.00
	Total for Investigations:												0.00
Realisation of assets	Debt collection	1.9			0.6						2.5	1,147.50	459.00
	Property, business and asset sales				1.4						1.4	483.00	345.00
	Retention of Title/Third party assets												0.00
	Total for Realisation of assets:	1.9			2.0						3.9	1,630.50	418.08
Trading	Trading												0.00
	Total for Trading:												0.00
Dealing with all creditors claims (including employees), correspondence and distributions	Secured												0.00
	Others	2.0			4.1				2.4		8.5	2,740.50	322.41
	Creditors committee												0.00
	Total for Dealing with all creditors claims (including employees), correspondence and distributions:	2.0			4.1				2.4		8.5	2,740.50	322.41
Other matters which includes seeking decisions of creditors, meetings, tax, litigation, pensions and travel	Seeking decisions of creditors												0.00
	Meetings				2.0						2.0	690.00	345.00
	Other				2.0						2.0	690.00	345.00
	Tax				3.9				0.8		4.7	1,457.50	310.11
	Litigation												0.00
	Total for Other matters:				7.9				0.8		8.7	2,837.50	326.15
	Total hours by staff grade:	5.7		3.2	24.1		0.2		13.1	10.3	56.6		
	Total time cost by staff grade:	2,821.50		1,264.00	8,314.50		45.00		1,834.00	1,442.00		15,721.00	
	Average hourly rate £:	495.00	0.00	395.00	345.00	0.00	225.00	0.00	140.00	140.00			277.76
	Total fees drawn to date £:											0.00	

STATEMENT OF LIQUIDATORS' 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				
Specific Bond Premium	AUA Insolvency Risk Services	171.00	171.00	0.00
Statutory Advertising	EPE Reynell	243.00	243.00	0.00
Other Property Expenses	Bricks N Daughter	421.12	421.12	0.00
Sundry Expenses	Reimbursement of expenses incurred by Annie Eastland	375.02	375.02	0.00
Expenses incurred with entities within the Begbies Traynor Group (for further details see Begbies Traynor Charging Policy)				
None				