

# LIQ13

## Notice of final account prior to dissolution in MVL




Companies House

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

<b>1</b>	<b>Company details</b>	
Company number	0 2 1 1 4 9 7 2	<b>→ Filling in this form</b> Please complete in typescript or in bold black capitals.
Company name in full	Rupert Carington Limited	
<b>2</b>	<b>Liquidator's name</b>	
Full forename(s)	Roderick Graham	
Surname	Butcher	
<b>3</b>	<b>Liquidator's address</b>	
Building name/number	79 Caroline Street	
Street	Birmingham	
Post town	B3 1UP	
County/Region		
Postcode		
Country		
<b>4</b>	<b>Liquidator's name ①</b>	
Full forename(s)		<b>① Other liquidator</b> Use this section to tell us about another liquidator.
Surname		
<b>5</b>	<b>Liquidator's address ②</b>	
Building name/number		<b>② Other liquidator</b> Use this section to tell us about another liquidator.
Street		
Post town		
County/Region		
Postcode		
Country		

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<b>6</b>	<b>Final account</b>	
	<input checked="" type="checkbox"/> I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.	
<b>7</b>	<b>Sign and date</b>	
Liquidator's signature	Signature 	
Signature date	<div> <div>d1d1</div> <div>m1m0</div> <div>y2y0y2y2</div> </div>	

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## 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 **Roderick Graham Butcher**

Company name **Butcher Woods**

Address **79 Caroline Street**

**Birmingham**

Post town **B3 1UP**

County/Region

Postcode

Country

DX

Telephone **0121 236 6001**



## 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)

## **LIQUIDATOR'S FINAL ACCOUNT TO MEMBERS TO 11 OCTOBER 2022**

### **RUPERT CARINGTON LIMITED ("THE COMPANY") IN MEMBERS' VOLUNTARY LIQUIDATION**

#### **EXECUTIVE SUMMARY**

#### **STATUTORY INFORMATION**

Company name:	Rupert Carington Limited
Registration number:	02114972
Registered Office:	79 Caroline Street, Birmingham, B3 1UP
Principal Trading Address and Former Registered Office:	Manor Farm Estate Office Perry Lane, Bledlow, Princes Risborough, HP27 9PA
Principal trading activity:	Consultants
Liquidator's names:	Roderick Graham Butcher
Liquidator's address:	79 Caroline Street, Birmingham, B3 1UP
Liquidator's contact details:	Rod.butcher@butcher-woods.co.uk and 0121 236 6001.
Date of appointment:	30 June 2022

#### **LIQUIDATOR'S ACTIONS SINCE APPOINTMENT**

There is certain work that I am required by the insolvency legislation to undertake in connection with the liquidation that provides no financial benefit for the Members. A description of the routine work undertaken since the date of the commencement of the Liquidation is contained in Appendix A.

#### **RECEIPTS AND PAYMENTS ACCOUNT**

My Receipts & Payments Account for the period from 30 June 2022 to 11 October 2022 is attached at Appendix B. All amounts are shown net of VAT. I have reconciled the account against the financial records that I am required to maintain.

#### **ASSET REALISATIONS**

##### **Cash at Bank**

Cash at Bank realised £165,483 as envisaged in the Declaration of Solvency.

##### **Other Assets**

There are no other assets.

## LIABILITIES

### Summary

All creditors have been paid in full, together with statutory interest at the rate of 8% per annum from the date of the winding up resolution to the date of payment.

### Crown Creditors

No creditors were anti-apartheid in the Declaration of Solvency but subsequently a claim from HMRC for Corporation Tax was received and paid. This totalled £12,231 including statutory interest.

## DISTRIBUTIONS TO MEMBERS

The following distributions were made to the Members

Date	Amount distribution £	Rate of distribution per share
30 June 2022	140,000.00	9.33 per share
7 October 2022	4,166.88	0.277792 per share

## REMUNERATION

The Board and members previously authorised payment of a fee on a time costs basis not to exceed £5,000 for preparing the Declaration of Solvency, producing and circulating the notices for the meeting of members and all post appointment work.

My total time costs amount to £6,200, representing 24 hours of work at a blended charge out rate of £258.33 per hour.

I have drawn £5,000.

A schedule of my time costs incurred to date is attached as Appendix C.

A copy of 'A Members' Guide to Liquidators' Fees', together with an explanatory note which shows Butcher Woods fee policy are available at the link [www.butcher-woods.co.uk/creditors-information.php](http://www.butcher-woods.co.uk/creditors-information.php). A hard copy of both documents can be obtained on request from the address below.

## LIQUIDATOR'S EXPENSES

Expenses are any payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a Member. Expenses also includes disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Expenses are split into:

- Category 1 expenses, which are payments to persons providing the service to which the expense relates who are not an associate of the office holder; and
- Category 2 expenses, which are payments to associates or which have an element of shared costs. Before being paid category 2 expenses require approval in the same manner as an office holder's remuneration.

I have incurred total expenses of £3,830.

I have used the following professional advisors in the reporting period:

Professional Advisor	Nature of Work	Basis of Fees
Ellacotts	Accountants	Time Costs
Courts Advertising	Advertising	Fixed Fee

The choice of professionals used was based on my perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of my fee arrangement with them. I also confirmed that they hold appropriate regulatory authorisations. I have reviewed the fees they have charged and am satisfied that they are reasonable in the circumstances of this case.

I have incurred the following expenses in the period since the commencement of the Liquidation/

Type of expense	Amount incurred/ accrued in the reporting period
Ellacotts	£3,623
Courts Advertising	£207

Details of the category 1 expenses that I have paid to date are included in the receipts and payments account attached.

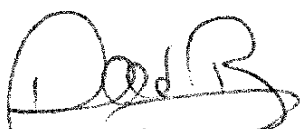
I am required to seek approval before I can pay any expenses to associates, or pay expenses where there is an element of shared costs, which are known as category 2 expenses. I have obtained approval to pay the following category 2 expenses. I have incurred the following category 2 expenses in the period since the commencement of the Liquidation.

Type of category 2 expense	Amount incurred/ accrued in the reporting period
Bordereau	£255

Details of the category 2 expenses that I have paid are included in the receipts and payments account attached.

## SUMMARY

The Winding Up of the Company which commenced on 30 June 2022 was therefore completed on 11 October 2022.



**Roderick Graham Butcher**  
**LIQUIDATOR**

## Appendix A

### 1. Administration and Planning

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder and their managers. It does not give direct financial benefit to the Members, but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Setting up physical/electronic case files
- Setting up the case on the practice's electronic case management system and entering data.
- Issuing the statutory notifications to creditors and other required on appointment as office holder, including gazetting the office holder's appointment.
- Obtaining a specific penalty bond.
- Convening and holding a general meeting of Members (as applicable).
- Supervising the work of advisors instructed on the case to assist in dealing with pension schemes; obtaining reports and updates from them on the work done; and checking the adequacy of the work done.
- Dealing with all routine correspondence and emails relating to the case.
- Opening, maintaining and managing the office holder's estate bank account.
- Creating, maintaining and managing the office holder's cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and issuing annual progress reports to the Members.
- Filing returns at Companies House.
- Preparing and filing VAT returns.
- Preparing and filing Corporation Tax returns.
- Seeking closure clearance from HMRC and other relevant parties.
- Preparing, reviewing and issuing a draft final account of the liquidation to the Members.
- Issuing the final account to the Members
- Filing the final account at Companies House.

### 1. Creditors

Employees - The office holder needs to deal with the ex-employees in order to ensure that their claims are processed appropriately by the Redundancy Payments Office (RPO). The office holder is required to undertake this work as part of their statutory functions.)

Claims of creditors - the office holder needs to maintain up to date records of the names and addresses of creditors, together with the amounts of their claims as part of the management of the case. The office holder also needs to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they are received. The office holder is required to undertake this work as part of his statutory functions.


Distributions - the office holder has to undertake certain statutory formalities in order to enable him to make a distribution to creditors. This include writing to all creditors who have not lodged proofs of debt and reviewing the claims and supporting documentation lodged by creditors in order to formally agree their claims, which may involve requesting additional information and documentation from the creditors.

- Obtaining information from the case records about employee claims.
- Completing documentation for submission to the Redundancy Payments Office.
- Corresponding with employees regarding their claims.
- Supervising the work of advisors instructed on the case to assist in dealing with employee claims; obtaining reports and updates from them on the work done; and checking the adequacy of the work done.
- Liaising with the Redundancy Payments Office regarding employee claims.
- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.
- Issuing a notice of intended dividend and placing an appropriate gazette notice.
- Reviewing proofs of debt received from creditors, adjudicating on them and formally admitting them for the payment of a dividend.
- Requesting additional information from creditors in support of their proofs of debt in order to adjudicate on their claims.
- Calculating and paying a dividend to creditors, and issuing the notice of declaration of dividend.
- Paying tax deducted from the dividends paid to employees.

**Rupert Carington Limited**  
**(In Liquidation)**

**LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT**

	Declaration of Solvency £	From 30/06/2022 To 11/10/2022 £	From 30/06/2022 To 11/10/2022 £
<b>RECEIPTS</b>			
Cash at Bank		165,482.97	165,482.97
		<u>165,482.97</u>	<u>165,482.97</u>
<b>PAYMENTS</b>			
Office Holders Fees		5,000.00	5,000.00
Office Holders Expenses		255.00	255.00
Agents/Valuers Fees (1)		3,623.00	3,623.00
Corporation Tax		12,231.09	12,231.09
Statutory Advertising		207.00	207.00
Ordinary Shareholders		144,166.88	144,166.88
		<u>165,482.97</u>	<u>165,482.97</u>
<b>BALANCE - 11 October 2022</b>			<u><u>0.00</u></u>

  
\_\_\_\_\_  
Roderick Graham Butcher  
Liquidator



## Time Entry - SIP9 Time & Cost Summary + Cumulative

2700 - Rupert Carington Limited  
To: 11/10/2022

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)	Total Hours Cum (POST Only)	Total Time Costs Cum (POST Only)
Admin & Planning	11.50	0.00	0.00	0.00	11.50	3,450.00	300.00	11.50	3,450.00
Case Specific Matters	7.50	0.00	0.00	5.00	12.50	2,750.00	220.00	8.50	2,350.00
Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non Chargeable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pre Appointment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours / Costs	19.00	0.00	0.00	5.00	24.00	6,200.00	258.33	20.00	5,800.00
Total Fees Claimed						5,000.00			
Total Disbursements Claimed						255.00			