In accordance with Rule 5.10 of the Insolvency (England & Wales) Rules 2016 & Section 94(3) of the Insolvency Act 1986.

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

1 Company details

Company number	0 2 8 8 8 9 0 7
Company name in full	BIL Solutions Limited

→ **Filling in this form**
Please complete in typescript or in bold black capitals.

2 Liquidator's name

Full forename(s)	Malcolm
Surname	Cohen

3 Liquidator's address

Building name/number	55 Baker Street
Street	
Post town	London
County/Region	
Postcode	W 1 U 7 E U
Country	

4 Liquidator's name ❶

Full forename(s)	Matthew
Surname	Chadwick

❶ **Other liquidator**
Use this section to tell us about another liquidator.

5 Liquidator's address ❷

Building name/number	2nd Floor, 2 City Place
Street	Beehive Ring Road
Post town	Gatwick
County/Region	
Postcode	R H 6 0 P A
Country	

❷ **Other liquidator**
Use this section to tell us about another liquidator.

6 Final account

☑ I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.

7 Sign and date

Liquidator's signature	Signature X X
Signature date	d 1 d 2 m 0 m 7 y 2 y 0 y 2 y 2

LIQ13
Notice of final account prior to dissolution in MVL

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: Malcolm Cohen

Company name: BDO LLP

Address: 5 Temple Square
Temple Street

Post town: Liverpool

County/Region:

Postcode: L 2 5 R H

Country:

DX:

Telephone: +44 (0) 1512 374 500

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

BIL Solutions Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 31/12/2021 To 11/07/2022 £	From 31/12/2019 To 11/07/2022 £
	ASSET REALISATIONS		
2,006,395.00	Intercompany Receivables	NIL	NIL
		NIL	NIL
2,006,395.00		**NIL**	**NIL**
	REPRESENTED BY		
			NIL

Note:
A first and final distribution of the £2,006,395 intercompany receivable was made to the Company's sole member on 10 May 2022.

2019 S&H Limited
BIL Solutions Limited
INS Innovation Limited
Scimco Limited
In Members' Voluntary Liquidation

Joint Liquidators' final account

dated 11 July 2022

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GLOSSARY OF TERMS

Abbreviation or term	Meaning
'Act'	Insolvency Act 1986
'HMRC'	HM Revenue & Customs
'Joint Liquidators' or 'we'	Malcolm Cohen and Matthew Chadwick
'members'	Members whose names are entered in the register of members
'preferential creditors'	Claims for unpaid wages earned in the four months prior to Liquidation up to £800, holiday pay and unpaid pension contributions in certain circumstances and where a Company enters into Liquidation on or after 1 December 2020, claims for unpaid VAT, PAYE deductions, Employee National Insurance Contributions (NICs) deductions, student loan repayment deductions and amounts withheld under the construction industry scheme
'Rules'	Insolvency (England and Wales) Rules 2016
'secured creditors'	Creditors whose debt is secured, in accordance with Section 248 of the Act
'the Companies'	2019 S&H Limited BIL Solutions Limited INS Innovation Limited Scimco Limited
'unsecured creditors'	Creditors who are neither secured nor preferential

KEY INFORMATION

Background

Malcolm Cohen and Matthew Chadwick were appointed as replacement Joint Liquidators of the Companies on 25 January 2021.

The Companies were placed into members' voluntary Liquidation on 31 December 2019 with Ian Dean and Stephen Browne of Deloitte LLP, 1 New Street Square, London, EC4A 3HQ being appointed as Joint Liquidators. The original Joint Liquidators had to resign due to a conflict of interest that arose during their period of appointment.

Purpose of the Final Account

This is the Final Account which provides you with an account of the conduct of the Liquidations.

Return to members

The table below summarises the outcome for members.

	Return
2019 S&H Limited	
Ordinary share	£3,010,374.00 per share
BIL Solutions Limited	
Ordinary share	£2,006,395.00 per share
INS Innovation Limited	
Ordinary share	£1.00 per share
Scimco Limited	
Ordinary share	£5,000,001.00 per share

Members' rights

An overview of the rights of members are detailed in Appendix B.

Contact details

Contact: Charlotte Hart
Business Restructuring, BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH
Tel: 0207 893 3281
Email: charlotte.hart@bdo.co.uk
Reference: 00340937

PROGRESS IN THE LIQUIDATION

Asset realisations

Receipts and payments accounts for the Companies are attached at Appendix C. There have not been any realisations in the period.

HMRC

As a matter of course we obtain clearances from the corporation tax office, and the Enforcement & Insolvency Service ('EIS') which deals with VAT and PAYE and issues HMRC's claim for all taxes.

The original Joint Liquidators obtained corporation tax clearances during their period of appointment. They also made application to remove the Companies from VAT groups, however, the submissions coincided with the UK's first lockdown resulting from the COVID-19 pandemic. As a result, the applications were not considered for some months.

In the interim, the Companies' parent group took advantage of the deferral of VAT payments that was made available by HMRC. As a consequence, the Companies, being part of the VAT groups, were jointly and severally liable for the deferred VAT, and HMRC refused to confirm that the Companies have been removed from the VAT groups or issue clearances.

We have now been informed by the Companies' parent group that the deferred VAT has been settled, and final clearances have been obtained from EIS.

Creditors

There are no known creditors in the Liquidations.

Return on capital

First and final distributions in specie of the intercompany debtor balances owed to the Companies were made to their respective members on 11 May 2022.

Other matters

In addition to the above matters, we have dealt with all statutory matters required by legislation and administrative work incidental to our duties as Joint Liquidators in this Liquidation.

Joint Liquidators' remuneration

The Joint Liquidators' remuneration was approved on a time cost basis by the members.

Time costs to date of £17,764 have been incurred over 44 hours at an average rate of £404 per hour. Since our previous progress report, time costs of £11,338 were incurred over 33 hours at an average rate of £344 per hour.

As the Companies do not have any cash assets, the costs of liquidation, including expenses, will be met by a group company.

A detailed report of the time incurred and a narrative of the work done since our previous progress report is attached in Appendix D.

Joint Liquidators' expenses

A breakdown of expenses incurred and paid during the Liquidations is set out in Appendix E.

Release of the Joint Liquidators

The Joint Liquidators have not received any objections to their release from office and, therefore, will vacate office and be released from liability on the delivery of the Final Account to the Registrar of Companies.

APPENDIX A

STATUTORY INFORMATION

Information	
Company names:	2019 S&H Limited BIL Solutions Limited INS Innovation Limited Scimco Limited
Company registration numbers:	2019 S&H Limited - 00650818 BIL Solutions Limited - 02888907 INS Innovation Limited - 04109440 Scimco Limited - 03155619
Registered offices:	2019 S&H Limited & BIL Solution Limited – c/o BDO LLP, 55 Baker Street, London, W1U 7EU INS Innovation Limited & Scimco Limited - c/o BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH
Date of appointment:	25 January 2021
Joint Liquidators	Malcolm Cohen Matthew Chadwick *Under the provisions of section 231 of the Act the Joint Liquidators carry out their functions jointly and severally meaning any action can be done by one Liquidator or by both of them.*
Joint Liquidators' address	BDO LLP, 55 Baker Street, London, W1U 7EU
Data Control and GDPR	Malcolm Cohen is authorised to act as an Insolvency Practitioner by the Institute of Chartered Accountants in England and Wales in the UK. Matthew Chadwick is authorised to act as an Insolvency Practitioner by the Insolvency Practitioners Association in the UK. The Joint Liquidators are Data Controllers as defined by the General Data Protection Regulations. BDO LLP will act as Data Processor on the instruction of the Data Controllers. Personal data will be kept secure and processed only for matters relating to the Liquidation of 2019 S&H Limited. Please see the privacy statement at https://www.bdo.co.uk/en-gb/privacy-notices/insolvencies

APPENDIX B

MEMBERS' RIGHTS

Members may access a copy of BDO LLP's charging and expenses policy at https://www.bdo.co.uk/en-gb/insights/advisory/business-restructuring/creditors-guides.

The Insolvency Service has established a central gateway for considering complaints in respect of Insolvency Practitioners. In the event that you make a complaint to us but are not satisfied with the response, then you should visit https://www.gov.uk/complain-about-insolvency-practitioner where you will find further information on how you may pursue the complaint.

The Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to this Liquidation. A copy of the code can be found at https://www.icaew.com/technical/ethics/icaew-code-of-ethics/icaew-code-of-ethics.

APPENDIX C

RECEIPTS AND PAYMENTS ACCOUNT

2019 S&H Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 31/12/2021 To 11/07/2022 £	From 31/12/2019 To 11/07/2022 £
	ASSET REALISATIONS		
3,010,374.00	Intercompany Receivables	NIL	NIL
		NIL	NIL
3,010,374.00		**NIL**	**NIL**
	REPRESENTED BY		
			NIL

Note:
A pre-liquidation dividend was declared in the period between the date of the Declaration of Solvency and the date of liquidation, leaving the Company with an intercompany receivable of £3,010,374 at the date of liquidation.

A first and final distribution of the £3,010,374 intercompany receivable was made to the Company's sole member on 10 May 2022.

BIL Solutions Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 31/12/2021 To 11/07/2022 £	From 31/12/2019 To 11/07/2022 £
	ASSET REALISATIONS		
2,006,395.00	Intercompany Receivables	NIL	NIL
		NIL	NIL
2,006,395.00		**NIL**	**NIL**
	REPRESENTED BY		
			NIL

Note:
A first and final distribution of the £2,006,395 intercompany receivable was made to the Company's sole member on 10 May 2022.

INS Innovation Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 31/12/2021 To 11/07/2022 £	From 30/12/2019 To 11/07/2022 £
	ASSET REALISATIONS		
1.00	Intercompany Receivables	NIL	NIL
		NIL	NIL
1.00		**NIL**	**NIL**
	REPRESENTED BY		
			NIL

Note:
A pre-liquidation dividend was declared in the period between the date of the Declaration of Solvency and the date of liquidation, leaving the Company with an intercompany receivable of £1 at the date of liquidation.

A first and final distribution of the £1 intercompany receivable was made to the Company's sole member on 10 May 2022.

Scimco Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 31/12/2021 To 11/07/2022 £	From 31/12/2019 To 11/07/2022 £
	ASSET REALISATIONS		
5,000,001.00	Intercompany Receivables	NIL	NIL
		NIL	NIL
5,000,001.00		**NIL**	**NIL**
	REPRESENTED BY		
			NIL

Note:
A pre-liquidation dividend was declared in the period between the date of the Declaration of Solvency and the date of liquidation, leaving the Company with an intercompany receivable of £5,000,001 at the date of liquidation.

A first and final distribution of the £5,000,001 intercompany receivable was made to the Company's sole member on 10 May 2022.

APPENDIX D

JOINT LIQUIDATORS' REMUNERATION

The Joint Liquidators' remuneration has been approved on a time costs basis.

Time costs of £11,338 have been incurred since my previous progress report and a breakdown is detailed below, together with details of the work undertaken.

2019 S&H Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
General administration	-	0.20	-	0.20	0.70	2.55	3.65	528.85	144.89
Reporting	-	1.10	-	1.20	0.40	-	2.70	1,028.90	381.07
Distribution and closure	-	1.10	-	-	1.85	-	2.95	1,009.00	342.03
TOTAL	-	2.40		1.40	2.95	2.55	9.30	2,566.75	275.99

BIL Solutions Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
General administration	-	-	-	0.20	1.05	-	1.25	276.85	221.48
Reporting	-	1.55	-	1.20	0.40	-	3.15	1,344.80	426.92
Distribution and closure	-	1.00	-	0.20	2.05	-	3.25	1,007.20	309.91
TOTAL	-	2.55	-	1.60	3.50	-	7.65	2,628.85	343.64

INS Innovation Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
General administration	-	0.10	0.05	-	0.85	-	1.00	316.10	316.10
Reporting	-	1.30	-	1.20	0.35	-	2.85	1,162.90	408.04
Distribution and closure	-	1.80	-	0.20	1.85	-	3.85	1,543.20	400.83
TOTAL	-	3.20	0.05	1.40	3.05		7.70	3,022.20	392.49

Scimco Limited

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. Rate £
General administration	-	0.45	0.05	-	0.80	-	1.30	548.40	421.85
Reporting	-	1.15	-	1.20	0.40	-	2.75	1,064.00	386.91
Distribution and closure	-	1.75	-	0.20	1.85	-	3.80	1,508.10	396.87
TOTAL	-	3.35	0.05	1.40	3.05		7.85	3,120.50	397.52

General administration

- Preparation and completion of internal reviews
- Liaising with the Companies' parent group
- Seeking final tax clearances

Reporting

- Preparation and issuing of the annual progress report to members and the Registrar of Companies

Distribution and closure

- Preparation for the distributions to members
- Closure planning
- Preparation of the proposed final account

The current charge out rates per hour of staff within the firm who may be involved in working on the Liquidations are as follows:

Grade	£
Partner	627-836
Director	351-702
Senior Manager	292-585
Manager	160-427
Senior Executive	128-298
Executive	78-157

Cumulative time incurred

Total costs £17,764 have been incurred over the course of the Liquidations to 5 May 2022 as detailed below.

2019 S&H Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	2.60	661.00	1,718.60
Steps on appointment	1.60	632.25	1,011.60
General administration	5.00	250.43	1,252.15
Reporting	2.70	381.07	1,028.90
Distribution and closure	2.95	342.03	1,009.00
TOTAL	14.85	405.40	6,020.25

BIL Solutions Limited

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	0.25	661.00	165.25
Steps on appointment	1.35	626.93	846.35
General administration	1.90	256.03	486.45
Reporting	3.15	426.92	1,344.80
Distribution and closure	3.25	309.91	1,007.20
TOTAL	9.90	388.89	3,850.05

INS Innovation Limited

Activity	Hours	Average Rate £	Time costs £
Steps on appointment	1.35	626.93	846.35
General administration	1.30	265.65	345.35
Reporting	2.85	408.04	1,162.90
Distribution and closure	3.85	400.83	1,543.20
TOTAL	9.35	416.88	3,897.80

Scimco Limited

Activity	Hours	Average Rate £	Time costs £
Steps on appointment	1.35	626.93	846.35
General administration	1.60	361.03	577.65
Reporting	2.75	386.91	1,064.00
Distribution and closure	3.80	396.87	1,508.10
TOTAL	9.50	420.64	3,996.10

APPENDIX E

JOINT LIQUIDATORS' EXPENSES

The Joint Liquidators' expenses incurred and paid are detailed below.

	Incurred in Period 31/12/2021 to 05/05/2022 £	Total Incurred 31/12/2019 to 05/05/2022 £	Total Paid 31/12/2019 to 05/05/2022 £
Category 1			
Bonding	-	£200.00	-
Statutory Advertising	-	£552.00	-
Category 2			

The expenses shown are self-explanatory however we would comment on the following expenses which were incurred in the Period:

Bonding

A total of £200 was incurred in bonding fees.

Statutory Advertising

Statutory advertising fees of £552 were incurred from EPE Reynell for the advertisement of the Liquidations in the London Gazette.

These expenses will be met by a group company together with the Joint Liquidators' remuneration.