

# LIQ13

## Notice of final account prior to dissolution in MVL



Companies House

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23/03/2018

#206

COMPANIES HOUSE

### 1 Company details

Company number 06233950

Company name in full Colson & Colson Limited

→ Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Stephen Roland

Surname Browne

### 3 Liquidator's address

Building name/number Athene Place

Street 66 Shoe Lane

Post town London

County/Region

Postcode EC4A 3BQ

Country United Kingdom

### 4 Liquidator's name ①

Full forename(s) Ian Harvey

Surname Dean

① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number Athene Place

Street 66 Shoe Lane

Post town London

County/Region

Postcode EC4A 3BQ

Country United Kingdom

② Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ13

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### 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.

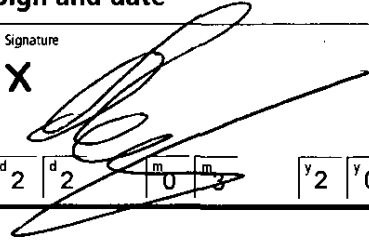
7

### Sign and date

Liquidator's signature

Signature

X



X

Signature date

d

2

d

2

m

0

m

3

y

2

y

0

y

1

y

8

# 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	Lois Wyatt
Company name	Deloitte LLP
Address	Athene Place, 66 Shoe Lane
Post town	London
County/Region	
Postcode	E C 4 A 3 B Q
Country	United Kingdom
DX	
Telephone	+44 (0) 20 3741 2865



## 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)

**COLSON & COLSON LIMITED  
(IN MEMBERS' VOLUNTARY LIQUIDATION)  
("the Company")**

**Company Number: 06233950**

**Hill House  
1 Little New Street  
London  
EC4A 3TR**

**FINAL ACCOUNT PURSUANT TO RULE 5.9 OF THE INSOLVENCY (ENGLAND & WALES) RULES 2016 ("the Rules") AND SECTION 94 OF THE INSOLVENCY ACT 1986 (AS AMENDED) ("the Act")**

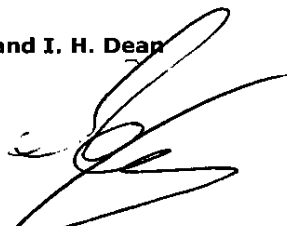
22 March 2018

Stephen Roland Browne and Christopher Richard Frederick Day ("the Liquidators") were appointed Joint Liquidators of Colson & Colson Limited further to the written resolution of the member dated 30 September 2015. Christopher Richard Frederick Day was subsequently removed as Liquidator of the Company on 12 May 2017 following his retirement from Deloitte LLP ("Deloitte") and Ian Harvey Dean of Deloitte was appointed as Joint Liquidator by order of the Court. All licensed Insolvency Practitioners of Deloitte are licensed in the UK to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales.

For the purpose of section 231 of the Act, the Liquidators confirm that they are authorised to carry out all functions, duties and powers by either of them jointly and severally.

This report has been prepared for the sole purpose of updating the member for information purposes. The report may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by the member for any purpose other than updating them for information purposes, or by any other person for any purpose whatsoever.

**S. R. Browne and I. H. Dean  
Deloitte LLP  
Athene Place  
66 Shoe Lane  
London  
EC4A 3BQ**



**Tel: +44 (0) 20 3741 2865  
Fax: +44 (0) 20 7007 3442**

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#### **APPENDICES**

- 1. Liquidators' Receipts and Payments accounts for the period from 30 September 2017 to 22 March 2018 and for the period of the appointment**

## 1. EXECUTIVE SUMMARY

Key Messages	Commentary
<b>Conduct of the liquidation</b>	<ul style="list-style-type: none"><li>• The matters completed during the course of the liquidation included mandatory liquidation tasks such as statutory advertising, filings and notifications of the liquidation, plus obtaining formal clearances/searches from HM Land Registry and The Pension Tracing Service.</li><li>• The Liquidators liaised directly with the Deloitte Tax team with regard to all outstanding tax matters for the Company. The Company's tax affairs were settled and formal tax clearance for the closure of the liquidation was received from HM Revenue &amp; Customs ("HMRC") on 15 March 2018.</li></ul>
<b>Costs of the liquidation</b>	<ul style="list-style-type: none"><li>• There were no funds in the estate. The Liquidators' fees and the costs of the liquidation were met by a fellow group undertaking.</li><li>• Further details on our remuneration can be found on page 6.</li></ul>
<b>Outstanding matters</b>	<ul style="list-style-type: none"><li>• There are no outstanding matters in respect of the Company.</li></ul>
<b>Distributions to members</b>	<ul style="list-style-type: none"><li>• A first and final distribution of the surplus assets of the Company was made on 19 March 2018.</li><li>• Further details are provided at page 5.</li></ul>

## **2. SUMMARY AND ACCOUNT OF THE LIQUIDATION**

### **2.1 Summary of Work Done**

#### *Assets and Liabilities*

At the outset of the liquidation, on the basis of the Declaration of Solvency, there were assets totalling £833 comprising an amount due from SIPL Holdco S.à.r.l. and there were no liabilities held in the name of the Company.

#### *Distributions*

A distribution of the surplus assets was made on 19 March 2018. Please refer to page 5 for further details.

#### *Statutory Tasks*

During the course of the liquidation we carried out the following tasks, which primarily related to fulfilment of statutory and compliance obligations and other tasks of an administrative nature:

- case set-up and management;
- statutory reporting;
- appointment notifications;
- case reviews;
- correspondence; and
- general liquidation administration and filing.

These tasks were a necessary part of the engagement but did not generate any direct financial benefit for the member.

#### *Corporation Tax*

The Liquidators liaised directly with the Deloitte Tax team on all matters relating to the Company's tax affairs. There were three outstanding pre-liquidation corporation tax returns to be filed in respect of the Company (i.e. for the year ended 31 December 2014, the period from 1 January 2015 to 24 August 2015 and the period from 25 August 2015 to 29 September 2015), which were submitted to HMRC during the course of the liquidation. The tax liabilities for the year ended 31 December 2014 and the period ended 24 August 2015 were covered by group relief and there were no other tax liabilities to be settled in respect of the Company. Formal tax clearance for the closure of the liquidation was received from HMRC on 15 March 2018.

### **3. LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNTS**

- 3.1 A receipts and payments account is provided at Appendix 1, confirming there were no transactions since our appointment.



#### **4. INFORMATION FOR THE MEMBER**

##### **4.1 Distributions made**

A first and final distribution of the surplus assets of £833 was made to the sole shareholder of the Company, Hawthorns Retirement UK Limited (a company also in liquidation), on 19 March 2018. This was an 'in specie' distribution in respect of their shareholding of 10,000 Ordinary £1 Shares (i.e. at the rate of £0.0833 per Ordinary £1 Share).

##### **4.2 Members' right to request further information**

Members of the Company with at least 5% in value of the total voting rights of all the members having the right to vote at general meetings of the Company, or, any member with permission of the Court, may, in writing, request us to provide additional information regarding remuneration or expenses to that already supplied within this report. Such requests must be made within 21 days of receipt of this report, in accordance with Rule 18.9 of the Rules.

##### **4.3 Members' right to challenge Remuneration and/or Expenses**

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 with permission of the Court, may apply to the Court for one or more orders (in accordance with Rule 18.34 of the Rules), reducing the amount or the basis of remuneration which we are entitled to charge or otherwise challenging some or all of the expenses incurred.

Please note that such challenges may not disturb remuneration or expenses approved or deemed to be approved under prior progress reports.

## **5. LIQUIDATORS' REMUNERATION AND DISBURSEMENTS**

### **5.1 Basis of Liquidators' Remuneration (Fees)**

The basis of our remuneration was fixed on 30 September 2015 by written resolution of the Company by reference to the time properly given by the Liquidators and their staff in attending to matters arising in the liquidation, calculated at the prevailing standard hourly charge-out rates used by Deloitte at the time when the work was performed, plus VAT.

### **5.2 Liquidators' Fees – work undertaken – time costs**

As there were no funds in the estate, our fees were met by a fellow group undertaking, HCN UK Investments Limited. The Company was billed as part of a wider corporate simplification programme.

### **5.3 Liquidators' Disbursements**

Details of all disbursements incurred are given below:

- statutory advertising costs of £91.37;
- HM Land Registry search fees of £11; and
- the Liquidators' statutory insurance bond of £0.02.

These disbursements were recovered in full by the Liquidators.

## APPENDIX 1

### LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNTS FOR THE PERIOD FROM 30 SEPTEMBER 2017 TO 22 MARCH 2018 AND FOR THE PERIOD OF THE APPOINTMENT

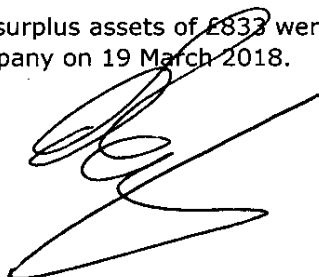
£	<i>Declaration of Solvency values</i>	<b>30 Sept 17 to 22 Mar 18</b>	<b>30 Sept 15 to 22 Mar 18</b>		<i>Declaration of Solvency values</i>	<b>30 Sept 17 to 22 Mar 18</b>	<b>30 Sept 15 to 22 Mar 18</b>
<b>Receipts</b>				<b>Payments</b>			
Amount due from SIPL Holdco S.à r.l.	833						
<b>Total receipts</b>	<u>833</u>	<u>Nil</u>	<u>Nil</u>	<b>Total payments</b>	<u>-</u>	<u>Nil</u>	<u>Nil</u>
				<b>Balance</b>	<u>833</u>	<u>Nil</u>	<u>Nil</u>

### General Notes

The Receipts and Payments account must be read in conjunction with the attached notes and report.

### NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT

1. The surplus assets of £833 were distributed 'in specie' to the sole shareholder of the Company on 19 March 2018.



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Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 2 New Street Square, London EC4A 3BZ, United Kingdom.

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