

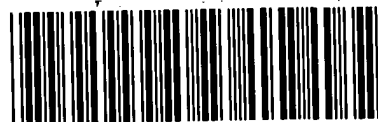
# LIQ13

## Notice of final account prior to dissolution in MVL



Companies House

THURSDAY



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02/07/2020

#43

COMPANIES HOUSE

### 1 Company details

Company number 0 6 9 4 3 0 9 9

Company name in full A Little Nest Ltd formerly A LITTLE BIRD LTD

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

### 2 Liquidator's name

Full forename(s) Frank

Surname Wessely

### 3 Liquidator's address

Building name/number Office D

Street Beresford House

Post town Town Quay

County/Region Southampton

Postcode S O 1 4 2 A Q

Country

### 4 Liquidator's name ①

Full forename(s) Andrew

Surname Watling

① Other liquidator  
Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number Office D

Street Beresford House

Post town Town Quay

County/Region Southampton


Postcode S O 1 4 2 A Q

Country

② Other liquidator  
Use this section to tell us about  
another liquidator.

# LIQ13

## Notice of final account prior to dissolution in MVL

<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	<div>Signature</div> <div> <input checked="" type="checkbox"/>  <input checked="" type="checkbox"/> </div>	
Signature date	<div> <div>d</div> <div>3</div> <div>d</div> <div>0</div> <div>m</div> <div>0</div> <div>m</div> <div>6</div> <div>y</div> <div>2</div> <div>y</div> <div>0</div> <div>y</div> <div>2</div> <div>y</div> <div>0</div> </div>	

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 **Frank Wessely**

Company name **Quantuma LLP**

Address **Office D**

**Beresford House**

Post town **Town Quay**

County/Region **Southampton**

Postcode **S O 1 4 2 A Q**

Country

DX **info@quantuma.com**

Telephone **02380336464**



### 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)

# **A Little Nest Ltd formerly Trading As: A Little Bird Ltd**

**(In Members' Voluntary Liquidation)**

**("the Company")**

## **THE JOINT LIQUIDATORS' FINAL ACCOUNT**

**30 June 2020**

**This is the final account on the conduct of the Liquidation of A Little Nest Ltd formerly Trading As: A Little Bird Ltd following the appointment of Frank Wessely and Andrew Watling of Quantuma LLP, Office D, Beresford House, Town Quay, Southampton, SO14 2AQ as Joint Liquidators on 16 January 2019.**

**This report has been prepared solely to comply with the statutory requirements of The Insolvency Act 1986 and the Insolvency (England and Wales) Rules 2016. 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 updating them for information purposes, or by any other person for any purpose whatsoever.**

**Frank Wessely is licensed to act as an Insolvency Practitioner by the Institute of Chartered Accountants in England and Wales**

**Andrew Watling is licensed to act as an Insolvency Practitioner by the Institute of Chartered Accountants in England and Wales**

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## **ABBREVIATIONS**

For the purpose of this report the following abbreviations shall be used:

"the Act"	Insolvency Act 1986
"the Rules"	Insolvency (England and Wales) Rules 2016
"the Joint Liquidators"	Frank Wessely and Andrew Watling of Quantuma LLP, Office D, Beresford House, Town Quay, Southampton, SO14 2AQ Email: Elli.Rooney@quantuma.com
"the Company"	A Little Nest Ltd formerly Trading As: A Little Bird Ltd (in Liquidation)
"Review Period"	Period covered by the report from 16.01.2020 to 30.06.2020

## **FINAL ACCOUNT**

Frank Wessely and Andrew Watling of Quantuma LLP were appointed Joint Liquidators of the Company on 16 January 2019.

The Joint Liquidators confirm that they are authorised to carry out all functions, duties and powers by either one or both of them.

The purpose of this final account is to summarise the winding up as a whole and to put members on notice of the Joint Liquidators intention to seek their Release from office. The final account details the acts and dealing of the Joint Liquidator and it should be read in conjunction with previous correspondence to members.

A schedule of statutory information in respect of the Company is attached at Appendix 1.

## **THE PROGRESS OF THE LIQUIDATION**

### **The Joint Liquidators' receipts and payments account**

Attached at Appendix 2 is a receipts and payments account covering the Review Period, together with a summary of the transactions during the course of the Liquidation to the date of this report.

### **VAT Basis**

During the liquidation, the Company was de-registered for VAT.

### **Realisation of assets**

#### **Cash at Bank**

The sum of £127,302.29 was held in the Company's bank account and transferred to the Liquidation account shortly after our appointment.

#### **Gross Bank Interest**

Gross bank interest of £11.40 has been received during the Review Period. In total gross bank interest of £89.64 has been received during the course of the Liquidation.

#### **HMRC Refunds**

During the review period, £8,103.26 has been received in respect of a Tax refund and £3,395.89 in respect of a VAT refund. During the course of the liquidation, we have also received £2,739.54 in respect of a VAT refund.

#### **Book debts**

Following a bank reconciliation post appointment, it appeared that various debtor receipts were received into the Company's bank account totalling £60,173.27.

### **Administrative, Statutory & Regulatory Tasks**

The Joint Liquidators have met a considerable number of statutory and regulatory obligations. Whilst many of these tasks have not had a direct benefit in enhancing realisations for the estate, they have assisted in the efficient and compliant progressing of the Liquidation, which has ensured that the Joint Liquidators and their staff have carried out their work to high professional standards.

During the Review Period, primarily these tasks have included:

- Drafting and issuing the progress report to Members;
- Consulting with and instructing staff and independent advisers as regards practical, technical and legal aspects of the case to ensure efficient progress;
- Maintaining electronic case files, which must include records to show and explain the Liquidation and any decisions made by the Joint Liquidators that materially affect the Liquidation;
- Monitoring and maintaining an adequate statutory bond;
- Conducting periodic case reviews to ensure that the Liquidation is progressing efficiently, effectively and in line with the statutory requirements;

- Maintaining and updating the estate cash book and bank accounts, including regular bank reconciliations and processing receipts and payments;
- Completing periodic tax returns; and
- Preparing the proposed final account.

## **CREDITORS: CLAIMS AND DISTRIBUTIONS**

Creditor claims were estimated at £107,689.00 in the Declaration of Solvency. During the liquidation, we have received creditor claims from unsecured creditors totalling £58,884.56. The difference in figures between the Declaration of Solvency and claims received is due to trade & expense creditors were less than we anticipated.

During the liquidation, a dividend of 100p in the £ was paid to unsecured creditors whose claims totalled £58,884.56 and preferential creditors totalled £125.38.

We have also made payment to creditors that have occurred post appointment, claims during the liquidation totalled to £2,012.73 and a dividend of 100p in the £ has been made.

## **Statutory Interest**

All creditors were paid in full and were entitled to 8% statutory interest from the date of Liquidation to the date of payment in full. I would confirm that the sum of £425.25 has been paid to creditors in respect of their entitlement to statutory interest.

## **SHAREHOLDERS: DISTRIBUTIONS**

Distributions made to shareholders are reflected in the table below.

<b>Date</b>	<b>Share Class</b>	<b>Rate (£ per Share)</b>	<b>Total Distributed</b>
04.04.2019	Ordinary	0.93	92,699.21
15.04.2020	Ordinary	0.40	40,422.15
29.05.2020	Ordinary	0.03	3,395.89
<b>Total</b>			<b>136,517.25</b>

## **Further Information**

Members should note that the Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment. Further information can be viewed at the following link <https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics> Additionally the Joint Liquidators are also bound by the regulations of their Licensing Bodies.

To comply with the Provision of Services Regulations, some general information about Quantuma LLP, including our complaints policy and Professional Indemnity Insurance, can be found at <http://www.quantuma.com/legal-information/>.

In compliance with the General Data Protection Regulation, creditors, employees, shareholders, directors and any other stakeholder who is an individual (i.e. not a corporate entity) in these insolvency proceedings is referred to the Privacy Notice in respect of Insolvency Appointments, which can be found at this link [www.quantuma.com/legal-notices/](http://www.quantuma.com/legal-notices/).



## THE JOINT LIQUIDATORS' REMUNERATION AND EXPENSES

### Pre-Appointment Costs

A fixed fee of £2,000 was agreed and paid by directors prior to the passing of the written resolution to wind up the Company.

### Joint Liquidators' Remuneration

The Joint Liquidators' remuneration was approved on a fixed fee basis in relation to this assignment, as authorised by written resolution on 16 January 2019 in accordance with the following resolution:

"That the Joint Liquidators shall be authorised to draw their remuneration on the basis of a set amount of £2,500 plus VAT. These fees are to be paid as and when funds permit as an expense of the liquidation."

### Joint Liquidators' Disbursements

The Joint Liquidators have incurred the following Category 1 disbursements, which do not need the specific approval of Members, during the whole period of the Liquidation to date:

Name of Expense	Amount paid £
Statutory Advertising	244.35
Specific Bond	135.00
<b>Total</b>	<b>379.35</b>

In addition a category 2 disbursement for an anti-money laundering search fee of £6 was incurred and settled in full, in accordance with the Company's written resolutions passed on 16 January 2019.

### Members' right to request information

A member may, with the permission of the Court or with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the Company, request further details of the Joint Liquidators' remuneration and expenses, within 21 days of receipt of this report.

### Members' right to challenge remuneration and/or expenses

A member may, with the permission of the Court or with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the Company, apply to Court to challenge the amount and/or basis of the Joint Liquidators' fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report.

## CONCLUSION

All matters have been concluded and the Joint Liquidators are therefore in a position to file the final account with the Registrar of Companies and obtain our Release from office.

The company will be dissolved automatically (cease to exist) three months after our final account with the Registrar of Companies.

Should you have any queries in regard to any of the above please do not hesitate to contact Elli Rooney on 02380 33 6464 or by e-mail at [Elli.Rooney@quantuma.com](mailto:Elli.Rooney@quantuma.com).

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

**Frank Wessely**  
**Joint Liquidator**

**A Little Nest Ltd formerly Trading As: A Little Bird Ltd  
(IN LIQUIDATION)****STATUTORY INFORMATION**

Company Name	A Little Nest Ltd formerly Trading As: A Little Bird Ltd
Trading Address	1st Floor, 27-33 Bethnal Green Road, London, E1 6LA
Proceedings	In Liquidation
Date of Appointment	16 January 2019
Joint Liquidators	Frank Wessely Andrew Watling Quantuma LLP Office D, Beresford House, Town Quay, Southampton, SO14 2AQ 7788 15910
Registered office Address	c/o Quantuma LLP Office D, Beresford House, Town Quay, Southampton, SO14 2AQ
Company Number	06943099
Incorporation Date	24 June 2009

## Appendix 2

### A Little Nest Ltd formerly Trading As: A Little Bird Ltd (IN LIQUIDATION)

#### THE JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNT AS AT 30 JUNE 2020

RECEIPTS	Declaration of Solvency (£)	From 16/01/2019 To 15/01/2020	From 16/01/2020 To 30/06/2020 (£)	Total (£)
Book Debts	48,811.00	60,794.27	0.00	60,794.27
Tax Refund		0.00	8,103.26	8,103.26
VAT Refund	2,927.00	2,739.54	3395.89	6,135.43
Cash at Bank	131,267.00	127,302.29	0.00	127,302.29
Bank Interest Gross		78.24	11.40	89.64
		<b>190,914.34</b>	<b>11,510.55</b>	<b>202,424.89</b>
<b>PAYMENTS</b>				
Specific Bond		135.00	0.00	135.00
Office Holders Fees		2,500.00	0.00	2,500.00
Office Holders Expenses		10.00	0.00	10.00
Creditors - Post MML invoices		2,012.73	0.00	2,012.73
Statutory Advertising		244.35	0.00	244.35
Insurance		1,934.96	0.00	1,934.96
Bank Charges		40.66	20.00	60.66
Pension Schemes		125.38	0.00	125.38
Trade & Expense Creditors	(82,372.00)	30,349.57	0.00	30,349.57
Statutory interest		425.25	0.00	425.25
HM Revenue & Customs	(25,317.00)	28,109.74	0.00	28,109.74
Ordinary Shareholders		92,699.21	43,818.04	136,517.25
		<b>158,586.85</b>	<b>43,838.04</b>	<b>202,424.89</b>
<b>Net Receipts/(Payments)</b>		<b>32,327.49</b>	<b>(32,307.49)</b>	<b>0.00</b>

**A Little Nest Ltd formerly Trading As: A Little Bird Ltd  
(IN LIQUIDATION)**

**DETAILED NARRATIVE OF THE WORK UNDERTAKEN DURING THE REVIEW PERIOD**

Description of work undertaken	Includes
<b><u>ADMINISTRATION &amp; PLANNING</u></b>	
Administration & Planning -	
Initial Statutory and General Notifications & Filing e.g. Advertising the appointment, undertaking statutory notifications to Companies House, HMRC, the Pension Protection Fund, preparing the documentation and dealing with other notification of appointment	Filing of documents to meet statutory requirements Advertising in accordance with statutory requirements
Obtaining a specific penalty bond.	
Recovering & Scheduling the company's books and records.	Collection and making an inventory of company books and records
Setting up electronic case files and electronic case details on IPS.	
General Administration - Dealing with all routine correspondence and emails relating to the case.	
Case strategy & completing file reviews at 1 month, 3 months & 6 months.	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case Periodic file reviews Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
VAT & Corporation Tax matters and returns.	Preparation and filing of VAT Returns Preparation and filing of Corporation Tax Returns
<b><u>CREDITORS</u></b>	
Dealing with creditor correspondence, emails and telephone conversations.	Receive and follow up creditor enquiries via telephone Review and prepare correspondence to creditors and their representatives via email and post
Dealing with Pension Schemes	Corresponding with the PPF and the Pensions Regulator
Final Accounts	Preparing and issuing Proposed Final Accounts Preparing and issuing Final Accounts
Payment of Dividends - calculating, paying a dividend to creditors & issuing the declaration notice.	Preparation of distribution calculation Preparation of correspondence to creditors announcing declaration of distribution Preparation of cheques/BACS to pay distribution Preparation of correspondence to creditors enclosing payment of distribution Seeking unique tax reference from HMRC, submitting information on PAYE/NI deductions from employee distributions and paying over to HMRC

Description of work undertaken	Includes
Notice of Intended Dividend - issuing a notice of intended dividend to creditors and advertising where appropriate	Preparation of correspondence to creditors advising of intention to declare distribution Advertisement of notice of proposed distribution
Reviewing and adjudicating creditors' claims - adjudicating claims & requesting additional information in support of claims	Agreeing allocation of realisations and costs between fixed and floating charges Receipt of POD Adjudicating POD Request further information from claimants regarding POD Preparation of correspondence to claimant advising outcome of adjudication Seeking solicitors' advice on the validity of complex claims. Dealing with unclaimed dividends
Annual/Progress Reports	Preparing, circulating and filing progress reports. Disclosure of sales to connected parties
Initial Appointment Notification to Creditors - Preparing the documentation & sending out initial appointment notification to creditors	
<b><u>REALISATION OF ASSETS</u></b>	
Debtors	Collecting supporting documentation Correspondence with debtors Reviewing and assessing debtors' ledgers Receiving updates from factoring companies and arranging for reassignment of ledger Liaising with debt collectors and solicitors Agreeing debt collection agency agreements Dealing with disputes, including communicating with directors/former staff Pursuing credit insurance claims Submitting VAT bad debt relief claims
Cash at Bank	Contacting the bank to arrange closure of the account and payment of the funds to the estate
<b><u>DISTRIBUTIONS TO MEMBERS</u></b>	
Dividend procedures	Preparation of distribution calculation Preparation of correspondence to members announcing declaration of dividend Preparation of cheques/BACS to pay dividend Preparation of correspondence to members enclosing payment of dividend Dealing with unclaimed dividends
<b><u>CASHIERING</u></b>	
Opening, maintaining and managing the Office Holders' cashbook and bank account.	Preparing correspondence opening and closing accounts Requesting bank statements Correspondence with bank regarding specific transfers Maintenance of the estate cash book
Dealing with cheque requisitions	Issuing cheques/BACS payments
Dealing with deposit forms	Banking remittances
Bank Reconciliations	
Preparing & Filing statutory Receipts & Payments accounts	Preparing and filing statutory receipts and payments accounts at Companies House

**A Little Nest Ltd formerly Trading As: A Little Bird Ltd  
(IN LIQUIDATION)**

**NOTICE OF FINAL ACCOUNT**

**Company Name:** A Little Nest Ltd formerly A Little Bird Ltd ("the Company")  
**Company Number:** 06943099

This Notice is given under Rule 5.10 of the Insolvency (England & Wales) Rules 2016 ("the Rules"). It is delivered by the Joint Liquidators, Frank Wessely and Andrew Watling of Quantuma LLP, Office D, Beresford House, Town Quay, Southampton, SO14 2AQ, (telephone number ), who were appointed by the members.

The Joint Liquidators hereby confirm that:

- (a) the Company's affairs are fully wound up;
- (b) within 14 days of the date of the final account, the Joint Liquidators will deliver a copy of the account to the Registrar of Companies; and
- (c) the Joint Liquidators will vacate office and be released under Section 171 of the Insolvency Act 1986 on delivering the final account to the Registrar of Companies.



Signed: \_\_\_\_\_  
**Frank Wessely**  
**Joint Liquidator**

Dated: 30 June 2020