

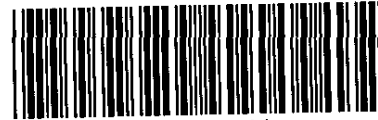
# LIQ13

## Notice of final account prior to dissolution in MVL



Companies House

TUESDAY



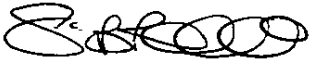
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COMPANIES HOUSE

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<b>1</b>	<b>Company details</b>		<b>→ Filling in this form</b> Please complete in typescript or in bold black capitals.
Company number	0 7 2 3 7 7 8 1		
Company name in full	Attila (BR) Limited		
<b>2 Liquidator's name</b>			
Full forename(s)	Jeremy		
Surname	Willmont		
<b>3 Liquidator's address</b>			
Building name/number	150 Aldersgate Street		
Street	London		
Post town	EC1A 4AB		
County/Region			
Postcode			
Country			
<b>4 Liquidator's name ①</b>			
Full forename(s)	Stacey		<b>① Other liquidator</b> Use this section to tell us about another liquidator.
Surname	Brown		
<b>5 Liquidator's address ②</b>			
Building name/number	150 Aldersgate Street		<b>② Other liquidator</b> Use this section to tell us about another liquidator.
Street	London		
Post town	EC1A 4AB		
County/Region			
Postcode			
Country			



# LIQ13




## Notice of final account prior to dissolution in MVL

6	<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.		
7	<b>Sign and date</b>		
Liquidator's signature	Signature <div style="display: flex; align-items: center;"> <span style="font-size: 2em; margin-right: 10px;">X</span>  <span style="margin-left: 10px;">X</span> </div>		
Signature date	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 2px; margin: 0 5px;">d</div> <div style="border: 1px solid black; padding: 2px; margin: 0 5px;">1</div> <div style="border: 1px solid black; padding: 2px; margin: 0 5px;">d</div> <div style="border: 1px solid black; padding: 2px; margin: 0 5px;">1</div> <div style="border: 1px solid black; padding: 2px; margin: 0 5px;">m</div> <div style="border: 1px solid black; padding: 2px; margin: 0 5px;">0</div> <div style="border: 1px solid black; padding: 2px; margin: 0 5px;">6</div> <div style="border: 1px solid black; padding: 2px; margin: 0 5px;">y</div> <div style="border: 1px solid black; padding: 2px; margin: 0 5px;">2</div> <div style="border: 1px solid black; padding: 2px; margin: 0 5px;">0</div> <div style="border: 1px solid black; padding: 2px; margin: 0 5px;">1</div> <div style="border: 1px solid black; padding: 2px; margin: 0 5px;">8</div> </div>		

## LIQ13

Notice of final account prior to dissolution in MVL

	<b>Presenter information</b>
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	Stacey Brown
Company name	Moore Stephens LLP
Address	150 Aldersgate Street
	London
Post town	EC1A 4AB
County/Region	
Postcode	
Country	
DX	
Telephone	+44 (0)20 7334 9191
	<b>Checklist</b>
We may return forms completed incorrectly or with information missing.	
Please make sure you have remembered the following:	
<input type="checkbox"/> The company name and number match the information held on the public Register.	
<input type="checkbox"/> You have attached the required documents.	
<input type="checkbox"/> You have signed the form.	

	<b>Important information</b>
All information on this form will appear on the public record.	
	<b>Where to send</b>
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.	
	<b>Further information</b>
For further information please see the guidance notes on the website at <a href="http://www.gov.uk/companieshouse">www.gov.uk/companieshouse</a> or email <a href="mailto:enquiries@companieshouse.gov.uk">enquiries@companieshouse.gov.uk</a>	
This form is available in an alternative format. Please visit the forms page on the website at <a href="http://www.gov.uk/companieshouse">www.gov.uk/companieshouse</a>	

**Attila (BR) Limited**  
**(In Liquidation)**  
**Joint Liquidators' Abstract of Receipts & Payments**  
**From 20 December 2017 To 11 June 2018**

<b>S of A £</b>		<b>£</b>	<b>£</b>
	<b>ASSET REALISATIONS</b>		
100,000.00	Balance at bank	100,000.22	100,000.22
	<b>COSTS OF ADMINISTRATION</b>		
	Bank charges	2.96	
	Swearing fees	7.00	
	Statutory advertising	529.00	
	Specific penalty bond	55.00	
	Liquidators' fees	15,000.00	
	Category 2 disbursements	43.50	
	Non recoverable VAT	3,126.90	
			(18,764.36)
	<b>CONTRIBUTORIES</b>		
	Ordinary shareholders	81,235.86	(81,235.86)
<b>100,000.00</b>			<b>NIL</b>
	<b>REPRESENTED BY</b>		
			<b>NIL</b>

Note:

Strictly Private & Confidential

ATTILA (BR) LIMITED ("THE COMPANY")

Final account to the members

11 June 2018

# Contents

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## Appendices

Appendix I Receipts and payments account

Appendix II Breakdown of time costs and category 2 disbursements and examples of work undertaken in a liquidation

Appendix III Schedule of expenses incurred

This report is intended for use by those parties entitled to a copy thereof under the Insolvency (England and Wales) Rules 2016. It may contain information that is privileged, confidential or exempt from disclosure and any dissemination, distribution or copying of it and its attachments is strictly prohibited.

Any estimated outcomes for members are for illustration only and cannot be relied upon as guidance as to the actual outcome for members.

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# 1. Statutory information

Company name:	Attila (BR) Limited
Company number:	07237781
Registered office:	150 Aldersgate Street London EC1A 4AB
Date of appointment:	20 December 2017
Joint liquidators:	Jeremy Willmont Stacey Brown
Joint liquidators' address:	Moore Stephens LLP 150 Aldersgate Street London EC1A 4AB

# 2. Conduct of the liquidation

- 2.1. The receipts and payments account attached in Appendix I details the assets realised and payments made during the course of the liquidation.
- 2.2. According to the statement of assets and liabilities embedded in the director's declaration of solvency, the only asset to realise at the date of liquidation was cash at bank of £100,000.  
  
*Cash at bank*
- 2.3. An amount of £100,000.22 was received from the Company's pre appointment bank account.
- 2.4. All assets have been realised.

# 3. Joint liquidators' remuneration

- 3.1. The remuneration of the joint liquidators has been fixed as follows:
  - That the remuneration of the joint liquidators (pre and post appointment) be fixed at £15,000 plus VAT, without further resolution from the members.
  - The joint liquidators shall be authorised to draw their firm's internal costs and expenses in dealing with the estate, including photocopying, printing, facsimile, document storage, mileage and room hire, as and when funds permit.
- 3.2. Time costs incurred to date have arisen primarily as a result of pre appointment planning, preparation and review of the documents needed to place the Company into liquidation, convening the liquidation meetings, obtaining tax clearances from HM Revenue & Customs and making distributions to shareholders. In addition, we have dealt all statutory matters and administrative work in relation to the liquidation, either required by legislation or necessary to perform the basic duties of a liquidator.
- 3.3. A detailed breakdown of the joint liquidators' time costs is attached at Appendix II, together with current charge out rates.

- 3.4. A detailed breakdown of the category 2 disbursements, together with examples of work undertaken in a liquidation are attached in Appendix II.
- 3.5. Should you wish to receive a copy of "A Creditors' Guide to Liquidators' Fees" this is available on the Moore Stephens website (<http://www.moorestephens.co.uk/corporaterecovery.aspx>) or by requesting a copy from this office in writing or by telephone.

## 4. Joint liquidators' expenses

- 4.1. A schedule of all expenses incurred in the period is detailed in Appendix III.
- 4.2. Expenses amounting to £637.46 were incurred during the course of the liquidation comprising statutory advertising, swearing fees, specific penalty bond, category 2 disbursements and bank charges.
- 4.3. Non-recoverable VAT of £3,126.90 was incurred on liquidation fees and expenses.

## 5. Members' rights

- 5.1. Within 21 days of receipt of the draft final account, members with at least 5% in value of the total voting rights of all members having the right to vote at general meetings of the Company or any member with the permission of the court may request in writing that the joint liquidators provide further information about their remuneration or expenses which have been itemised in the draft final account.
- 5.2. Within 14 days of receipt of the request, the joint liquidators must provide all of the information asked for, except so far as they consider that:
  - the time or cost of preparation of the information would be excessive, or
  - disclosure of the information would be prejudicial to the conduct of the liquidation or might reasonably be expected to lead to violence against any person, or
  - they are subject to an obligation of confidentiality in respect of the information.
- 5.3. The joint liquidators are also required to give reasons for not providing all of the requested information.
- 5.4. Members with at least 10% in value of the total voting rights of all members having the right to vote at general meetings of the Company may within 8 weeks of receipt of the draft final account make an application to court on the grounds that the basis fixed for the joint liquidators' remuneration, the remuneration charged, or the expenses incurred by the joint liquidators as set out in the draft final account are excessive.
- 5.5. The joint liquidators may conclude that the affairs of the Company are fully wound up before the final account is delivered to members if every member confirms in writing to the joint liquidators that they do not intend to make any such request or application.



## 6. Liabilities

*Secured creditors, preferential creditors and unsecured creditors*

- 6.1. There are no secured creditors and the joint liquidators are not aware of any preferential or unsecured creditors.

## 7. Return on capital

- 7.1. An amount of £81,236 was distributed to the Company's A and B Ordinary shareholders representing a return of circa £0.81 per Ordinary A and B shares held.



Stacey Brown  
Joint Liquidator

## Joint Liquidators' receipts and payments account

## Attila (BR) Limited (In Liquidation)

	Declaration of Solvency £	From 20/12/2017 To 11/06/2018 £	From 20/12/2017 To 11/06/2018 £
<b>RECEIPTS</b>			
Balance at bank	100,000.00	100,000.22	100,000.22
		<u>100,000.22</u>	<u>100,000.22</u>
<b>PAYMENTS</b>			
Bank charges		2.96	2.96
Swearing fees		7.00	7.00
Statutory advertising		529.00	529.00
Specific penalty bond		55.00	55.00
Liquidators' fees		15,000.00	15,000.00
Category 2 disbursements		43.50	43.50
Non recoverable VAT		3,126.90	3,126.90
Ordinary shareholders		81,235.86	81,235.86
		<u>100,000.22</u>	<u>100,000.22</u>
Net Receipts/(Payments)		<u>0.00</u>	<u>0.00</u>
<b>MADE UP AS FOLLOWS</b>			
			<u>0.00</u>

## Appendix II - Breakdown of time costs and examples of work undertaken in a liquidation

### Attila (BR) Limited (in members' voluntary liquidation)

Summary of Moore Stephens time-costs from 20/12/2017 to 04/04/2018.

	Partner / Director	Associate Director / Manager	Administrator	Support staff	Total hours	Time cost (£)	Av. rate £/h
Pre appointment	16.60	-	5.45	-	22.05	8,498.50	385.42
Statutory compliance, administration and planning	9.55	0.10	6.90	1.95	18.50	5,881.50	317.92
Realisation of assets	1.20	-	-	-	1.20	528.00	440.00
Creditors	0.30	-	-	-	0.30	132.00	440.00
Tax	0.55	-	0.65	-	1.20	372.00	310.00
Total hours	28.20	0.10	13.00	1.95	43.25		
Total time costs £	12,578.50	40.00	2,442.50	351.00		15,412.00	356.35

Total remuneration drawn on account £15,000.00

#### Charge out rates

Rates effective from 29th-Oct-2017

Partner / Director	£440 - £550
Associate Director / Manager	£275 - £400
Administrator	£110 - £245
Support staff	£110 - £180

Time charged in 3 minute unites or multiples thereof

Examples of the work which may be undertaken, but which is not limited to, include:

#### Statutory compliance, administration and planning

- Appointment process
- Setting up and maintenance of internal hard copy files and case file on the Insolvency Practitioners System (IPS)
- Data input including basic details of case, assets, creditor names and addresses and employee names and addresses
- Obtaining specific penalty bond
- Setting up of liquidation bank account including inputting details on the IPS system
- Preparation and filing (with the Registrar of Companies) of various statutory forms including declaration of solvency, change of registered office form, notice of appointment and the resolution to wind up
- Advertisement of notice of appointment, resolution to wind up and the notice to creditors to claim in The Gazette
- Convening and holding meetings of members
- Obtaining approval for the basis of fees from members
- Initial notification to HM Revenue & Customs
- Enquiries as to any pension schemes and the auto-enrolment staging dates and subsequent notification of appointment (if applicable)
- Preparation and filing (with the Registrar of Companies, Land Registry and all persons claiming an interest in the property) of notices of disclaimer in relation to leasehold premises
- Preparation and distribution of progress reports to members

## **Appendix II continued**

- Preparation and submission of statutory receipts and payments accounts
- General administration of case including case planning and strategy
- Completion of internal reviews including asset realisation review, 6 month review and annual reviews
- Collection, preservation and review of the Company's book and records
- Review of the Company's redirected post
- Written and verbal communications with the unsecured creditors
- Written and verbal communication with employees
- Dealing with lease and hire purchase creditors in conjunction with our agents
- Liaising with the Company's former professional advisors and bankers
- Correspondence with compliance department in respect of on-going case issues/matters.
- Complying with money laundering regulations
- Completing bill requisitions and raising invoices against time incurred in respect of work carried out and outlays incurred
- Reconciliation of post appointment bank accounts to the liquidation records
- Maintaining time-costs and disbursement schedules on firm's PMS system (including timesheet entries)
- Dealing with pension issues
- Arrangement and review of insurance policies in relation to the Company's assets
- Preparation and submission of corporation tax returns
- Obtaining tax clearance
- Preparation and submission of VAT returns
- Chargeable gains tax calculations
- Closure formalities

### *Asset realisations*

- Identifying, securing and insuring the assets
- Instructing agents to value assets
- Liaising with agents regarding the realisation of assets
- Liaising with solicitors regarding the realisation of assets
- Liaising with secured creditors regarding the realisation of charged assets
- Liaising with pre-appointment bankers regarding the closure of the Company's bank accounts
- Dealing with retention of title claims in conjunction with our agents
- Written and verbal correspondence with debtors
- Monitoring and collection of outstanding debtors, retentions and work in progress
- Property, business and asset sales
- Tax reclaims
- Review of interest rate hedging products

### *Distributions to creditors and members*

- The processing and submission of the relevant forms to the Redundancy Payments Directorate
- Processing of creditors' proof of debt forms and entering onto IPS system
- Liaising with agents in relation to the agreement of creditor claims
- Liaising with solicitors in relation to contentious proof of debt forms
- Agreement of creditors' claims (including employees and other preferential creditors)
- Calculation and payment of dividends
- Preparation of distribution paperwork including the notice of declaration

**Appendix II continued - Breakdown of category 2 disbursements**

**Attila (BR) Limited (in members' voluntary liquidation)**

Summary of Moore Stephens' category 2 disbursements from 20/12/2017 to 04/04/2018

	Costs incurred £	Costs drawn £
Room hire	43.50	43.50
Total	<u>43.50</u>	<u>43.50</u>
Total undrawn costs to carry forward		<u><u>Nil</u></u>

*Category 2 disbursement rates:-*

Type	Rate
Room hire	£50 per hour

### Appendix III - Schedule of expenses incurred

#### Attila (BR) Limited (in members voluntary liquidation)

Transaction period 20/12/2017 to 04/04/2018

	Costs incurred £	Costs drawn £
<i>Cost description</i>		
Swearing fees	7.00	7.00
Postage	4.56	Nil
Statutory advertising	529.00	529.00
Specific penalty bond	55.00	55.00
Total	595.56	591.00
Total undrawn costs to be written off		4.56

100 Avenue de la Gare  
10000 ECTA 1A5

10000 ECTA 1A5

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MOORE STEPHENS