

# 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)

### 1 Company details

Company number 08319789

Company name in full Caesar Midco Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Daniel James Mark

Surname Smith

### 3 Liquidator's address

Building name/number The Colmore Building

Street 20 Colmore Circus Queensway

Post town Birmingham

County/Region

Postcode B46AT

Country United Kingdom

### 4 Liquidator's name ①

Full forename(s) Stephen Roland

Surname Browne

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number The Colmore Building

Street 20 Colmore Circus Queensway

Post town Birmingham

County/Region

Postcode B46AT


Country United Kingdom

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

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6	Final account		
	<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	Sign and date		
Liquidator's signature	<div>Signature</div> <div>X</div>	X	
Signature date	<div><div><div>d</div><div>2</div><div>d</div><div>6</div></div><div><div>m</div><div>0</div><div>m</div><div>9</div></div><div><div>y</div><div>2</div><div>y</div><div>0</div></div><div><div>y</div><div>2</div><div>y</div><div>3</div></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 Tia Elkington

Company name Teneo Financial Advisory Limited

Address The Colmore Building

20 Colmore Circus Queensway

Post town Birmingham

County/Region

Postcode B 4 6 A T

Country United Kingdom

DX

Telephone +44 (0) 11 3396 0147



### 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)

BCAS CONSULTING LIMITED (COMPANY NUMBER: 04093343)  
CAESAR TOPCO LIMITED (COMPANY NUMBER: 08319737)  
CAESAR MIDCO LIMITED (COMPANY NUMBER: 08319789)  
CAESAR BIDCO LIMITED (COMPANY NUMBER: 08319877)  
P. & R. SERVICES (SOUTHAMPTON) LIMITED (COMPANY NUMBER: 03267718)  
CITATION (NBS) LIMITED (COMPANY NUMBER: 08336890)  
(ALL IN MEMBERS' VOLUNTARY LIQUIDATION)  
("the Companies")

TENEO FINANCIAL ADVISORY LIMITED  
THE COLMORE BUILDING  
20 COLMORE CIRCUS QUEENSWAY  
BIRMINGHAM  
B4 6AT

FINAL ACCOUNTS 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")

26 September 2023

Daniel James Mark Smith and Stephen Roland Browne ("the Liquidators") were appointed Joint Liquidators of the Companies further to resolutions of the members of each company dated 30 September 2022. All licensed Insolvency Practitioners of Teneo Financial Advisory Limited ("Teneo") 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 members for information purposes. The report may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by the members for any purpose other than updating them for information purposes, or by any other person for any purpose whatsoever.

D. J. M. Smith and S. R. Browne  
Teneo Financial Advisory Limited  
The Colmore Building  
20 Colmore Circus Queensway  
Birmingham  
B4 6AT

Tel: +44 33 0588 1902

## 1. SUMMARY OF EVENTS

Key Messages	Commentary
Conduct of the liquidations	<ul style="list-style-type: none"><li>• The matters completed during the liquidations include mandatory liquidation tasks such as statutory advertising, filings at Companies House and notifications of the liquidations. In addition, six monthly case reviews have also been carried out.</li><li>• The Liquidators also liaised with the Companies, their tax advisors and HM Revenue &amp; Customs (“HMRC”) with regard to the submission of outstanding tax returns and the finalisation of all tax matters.</li><li>• Corporation Tax, VAT and PAYE/NI formal clearance has not been received.</li></ul> <p>The PAYE scheme for P&amp;R Services (Southampton) Limited was wound up in 2020, the remaining Companies were never registered for PAYE. There are no outstanding PAYE liabilities due.</p> <p>BCAS Consulting Limited was not VAT registered. The remaining Companies were deregistered for VAT with effect from 30 September 2022 and all VAT returns and liabilities have been settled in full.</p> <p>The Companies’ tax advisors have confirmed that the required Corporation Tax returns have been submitted and no liability is due.</p> <p>The Liquidators gave further notice to HMRC on 7 August 2023 to submit any claims no later than 29 August 2023. No claim was received by HMRC by this deadline, and no claim has been received to date. In light of the above, the Liquidators consider that any potential claim that HMRC may have has been dealt with via the provable claims rules. This matter is therefore considered closed.</p> <ul style="list-style-type: none"><li>• There have been no receipts or payments in any of the Companies. All costs, including our remuneration, were met by an associated group company, Citation Holdings Limited.</li><li>• No creditors’ claims were notified to the Liquidators in respect of any of the Companies.</li></ul>
Costs of the liquidations	<ul style="list-style-type: none"><li>• Please note all fees, costs and expenses, unless otherwise stated, are reported net of VAT.</li><li>• We have been paid £27,000 in total excluding expenses and disbursements, as part of a wider managed exit project. Please see sections 2.2 to 2.4 for further details.</li></ul>

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Distributions to the members	<ul style="list-style-type: none"><li>• BCAS Consulting Limited – No distribution was made to the member. Please see section 2.1 for further details.</li><li>• Caesar Topco Limited - A total of £3 was distributed to the member. Please see section 2.1 for further details.</li><li>• Caesar Midco Limited - A total of £8 was distributed to the member. Please see section 2.1 for further details.</li><li>• Caesar Bidco Limited - A total of £8 was distributed to the member. Please see section 2.1 for further details.</li><li>• P. &amp; R. Services (Southampton) Limited - A total of £2 was distributed to the member. Please see section 2.1 for further details.</li><li>• Citation (NBS) Limited - A total of £1 was distributed to the member. Please see section 2.1 for further details.</li></ul>
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## 2. LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNTS AND COSTS

All costs have been met by an associated group company, Citation Holdings Limited.

### 2.1 Receipts and Payments

There have been no transactions during the liquidations, as evidenced below:

Caesar Topco Limited

Joint Liquidators' final receipts and payments account for the period from 30 September 2022 to 26 September 2023 and for the period of appointment

£	Declaration of Solvency values	Notes	30 September 2022 to 26 September 2023
Receipts			
Intercompany debtor	3	1	-
Total receipts	3		Nil
Payments			
	-		-
Total payments	-		Nil
Balance	3		Nil

#### Notes

1. A first and final in specie distribution was made to the member, Citation Bidco Limited (In Liquidation) on 11 September 2023. A total of £3 was distributed in respect of the intercompany debtor balance due to the Company from Citation Bidco Limited (In Liquidation), which equates to the following rates below:
  - a rate of £0.0000025 per A ordinary share of £0.0000025
  - a rate of £0.0000025 per A1 ordinary share of £0.0000025 ;
  - a rate of £0.0000025 per B ordinary share of £0.0000025 ;
  - a rate of £0.00001 per B1 ordinary share of £0.0000025 ; and
  - a rate of £0.0000001 per ordinary A share of ££0.0000025.

## Caesar Midco Limited

Joint Liquidators' final receipts and payments account for the period from 30 September 2022 to 26 September 2023 and for the period of appointment

£	Declaration of Solvency values	Notes	30 September 2022 to 26 September 2023
Receipts			
Intercompany debtor	7	1	-
Cash in hand	1	1	-
Total receipts	<u>8</u>		<u>Nil</u>
Payments			
	-		-
Total payments	<u>-</u>		<u>Nil</u>
Balance	<u>8</u>		<u>Nil</u>

### Notes

1. A first and final in specie distribution was made to the member, Caesar Topco Limited (In Members' Voluntary Liquidation) on 11 September 2023. The cash in hand balance was paid to Caesar Topco Limited (In Members' Voluntary Liquidation) and the intercompany balance adjusted accordingly. A total of £8 was distributed in respect of the intercompany receivable balance due to the Company from Caesar Topco Limited (In Members' Voluntary Liquidation), which equates to a rate of £0.00001031 per ordinary share of £0.00001.

## Caesar Bidco Limited

Joint Liquidators' final receipts and payments account for the period from 30 September 2022 to 26 September 2023 and for the period of appointment

£	Declaration of Solvency values	Notes	30 September 2022 to 26 September 2023
Receipts			
Intercompany debtor	8	1	-
Total receipts	<u>8</u>		<u>Nil</u>
Payments			
	-		-
Total payments	<u>-</u>		<u>Nil</u>
Balance	<u>8</u>		<u>Nil</u>

### Notes

1. A first and final in specie distribution was made to the member, Caesar Midco Limited (In Members' Voluntary Liquidation) on 11 September 2023. A total of £8 was distributed in respect of the intercompany debtor balance due to the Company from Caesar Midco Limited (In Members' Voluntary Liquidation), which equates to a rate of £0.00001031 per ordinary share of £0.00001.



## P. & R. Services (Southampton) Limited

Joint Liquidators' final receipts and payments account for the period from 30 September 2022 to 26 September 2023 and for the period of appointment

£	Declaration of Solvency values	Notes	30 September 2022 to 26 September 2023
Receipts			
Intercompany debtor	2	1	-
Total receipts	2		Nil
Payments			
	-		-
Total payments	-		Nil
Balance	2		Nil

### Notes

1. A first and final in specie distribution was made to the member, Citation Limited on 11 September 2023. A total of £2 was distributed in respect of the intercompany debtor balance due to the Company from Citation Limited, which equates to a rate of £0.00001513 per ordinary share of £0,00001.

## Citation (NBS) Limited

Joint Liquidators' final receipts and payments account for the period from 30 September 2022 to 26 September 2023 and for the period of appointment

£	Declaration of Solvency values	Notes	30 September 2022 to 26 September 2023
Receipts			
Intercompany debtor	1	1	-
Total receipts	1		Nil
Payments			
			-
Total payments			Nil
Balance	1		Nil

### Notes

1. A first and final in specie distribution was made to the member, Citation Holdings Limited on 11 September 2023. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Citation Holdings Limited, which equates to a rate of £1 per ordinary share of £1.

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## BCAS Consulting Limited

Joint Liquidators' final receipts and payments account for the period from 30 September 2022 to 26 September 2023 and for the period of appointment

£	Declaration of Solvency values	Notes	30 September 2022 to 26 September 2023
Receipts			
Intercompany debtor	Nil		-
Total receipts	Nil		Nil
Payments			
			-
Total payments			Nil
Balance	Nil		Nil

### Notes

1. This company had no assets therefore no distributions have been made to the member in this case.

## 2.2 Liquidators' Remuneration

The basis of our remuneration was fixed on a time costs basis by the members of the respective Companies on 30 September 2022 however, as there were no funds in the estates, our fees were met by an associated group company, Citation Holdings Limited, with whom we agreed our fee as part of a wider managed exit project

We have been paid £27,000 in total excluding expenses and disbursements.

## 2.3 Liquidators' Expenses (including disbursements)

Expenses are divided into those that do not need advance approval before they are charged (category 1 expenses) and those that do (category 2 expenses).

Category 1 expenses: These are payments made by us direct to third parties and for which no approval is required.

Category 2 expenses: Specific approval is required before these costs and expenses can be drawn from the liquidation estate.

Summary of Expenses (including disbursements) incurred in the report period and during the period of the liquidations

Details of all expenses (including disbursements) incurred in the report period and during the period of the liquidations are given below, and from which it can be seen that we have recovered our expenses in full. All expenses have been met by an associated group company, Citation Holdings Limited.

### Category 1 Expenses (disbursements)

£ (net)	Incurred in report period	Total cost for the period of the appointments	Unpaid
Liquidators' Statutory Bond	20.00	20.00	-
Statutory Advertising	931.50	931.50	-
Total expenses	951.50	951.50	-

### Category 2 Expenses

No Category 2 expenses were incurred in the report period or during the period of the liquidations.

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### 3. INFORMATION FOR THE MEMBERS

#### 3.1 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.

#### 3.2 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.

Such applications must be made within eight weeks of receipt by the applicant(s) of the progress report detailing the remuneration and/or expenses being complained of, in accordance with Rule 18.34 of the Rules.

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

"A Members' Guide to Liquidators' Remuneration" is available on request using the contact details provided on page 1 which will be provided to you at no cost.

This document is confidential and prepared solely for your information. Therefore you should not, without our prior written consent, refer to or use our name or this document for any other purpose, disclose them or refer to them in any prospectus or other document, or make them available or communicate them to any other party. No other party is entitled to rely on our document for any purpose whatsoever and thus we accept no liability to any other party who is shown or gains access to this document.

Teneo Financial Advisory Limited is registered in England & Wales with registered number 13192958 and its registered office at 5th Floor, 6 More London Place London, SE1 2DA, United Kingdom.