

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 09186289

Company name in full Vogue Corporation Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Gordon

Surname Johnston

3 Liquidator's address

Building name/number Grove House

Street Meridians Cross, Ocean Village

Post town Southampton

County/Region Hampshire

Postcode SO143TJ

Country

4 Liquidator's name ①

Full forename(s) Shane

Surname Biddlecombe

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number Grove House

Street Meridians Cross, Ocean Village

Post town Southampton

County/Region Hampshire

Postcode SO143TJ

Country

② Other liquidator

Use this section to tell us about
another liquidator.

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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
2

^d
1

^m
0

^m
6

^y
2

^y
0

^y
2

^y
3

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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 **Clare Willmet**

Company name **TruSolv Ltd**

Address **Grove House, Meridians Cross
Ocean Village**

Post town **Southampton**

County/Region **Hampshire**

Postcode **S O 1 4 3 T J**

Country

DX

Telephone **0808 196 8676**



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

Liquidators' Final Account to Members

**Vogue Corporation Limited
(In Members' Voluntary Liquidation)**

21 June 2023

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- B** Additional information in relation to the Liquidators' fees, expenses and disbursements

1. Introduction

- 1.1 I, Gordon Johnston of TruSolv Ltd (formerly Fortus Recovery Limited), was appointed as Joint Liquidator of Vogue Corporation Limited ("the Company") on 17 February 2021, together with my colleague, Shane Biddlecombe. The Liquidators can be contacted by telephone on 0808 196 8676 or via email at help@trusolv.co.uk. The affairs of the Company are now fully wound up and this is my final account of the liquidation, which covers the period since the last progress report ("the Period").
- 1.2 TruSolv Ltd's Privacy Notice about the way that we will use and store personal data can be found at www.trusolv.co.uk/privacy-policy. If you are unable to access this, please contact our office and a hard copy will be provided to you.
- 1.3 The trading address of the Company was 24 Edison Road, St Ives, Cambridgeshire, PE27 3LF. The business traded under the name Vogue Corporation Limited.
- 1.4 The registered office of the Company has been changed to TruSolv Ltd, Grove House, Meridians Cross, Ocean Village, Southampton, Hampshire, SO14 3TJ and its registered number is 09186289.

2. Progress of the Liquidation

- 2.1 A receipts and payments account for the period ended 21 June 2023 with a comparison to the Declaration of Solvency figures, together with a cumulative account since our appointment, is provided at Appendix A. This provides details of the remuneration charged and expenses incurred and paid by the Liquidators.

3. Work Undertaken by the Liquidators

- 3.1 This section of the report provides members with an overview of the work undertaken in the liquidation since the date of the last annual progress report, together with information on the overall outcome of the liquidation.
- 3.2 The following is a reminder in respect of the assets that have been realised in the liquidation.

Business Rates Refund

- 3.3 On 16 March 2021 the sum of £1,087.55 was received from Huntingdon District Council in respect of a business rates refund due to the Company.

Credit Balance – HSBC Card Facility

- 3.4 Following the Liquidators' appointment, we were advised that there was a credit of £578.28 on a card facility in the Company's name with HSBC. This amount was received on 28 April 2021.

Third Party Funds Received In Error

- 3.5 The Company settled its final pre-liquidation corporation tax liability on 16 February 2021 (i.e. prior to the Liquidators' appointment). However, as the incorrect account reference was applied, HMRC issued a refund to the Company of £19,442.13 in respect of the year ended 31 March 2018. This amount was subsequently returned to HMRC.

PAYE Refund

- 3.6 The sole director of the Company, namely Neil Muspratt, advised us that a refund was due to the Company from HM Revenue & Customs ("HMRC") in respect of PAYE. An amount of £543.57 was received on 24 November 2022.

Corporation Tax

- 3.7 The Company ceased to trade, following which the final pre-liquidation corporation tax return for the period from 1 April 2020 to 16 February 2021 was filed with HMRC.

A post-liquidation tax return covering the period from 17 February 2021 to 16 February 2022 was filed with HMRC on 24 March 2022. The associated liability of £162.64 was paid on 31 March 2022.

Formal tax clearance for the closure of the liquidation was received from HMRC 12 June 2023.

VAT

- 3.8 The Company was deregistered for VAT purposes with effect from 31 January 2021.

During the course of the liquidation to date, the Liquidators have paid input VAT of £827.40 which was subsequently recovered from HMRC via a VAT 427 claim.

VAT clearance was received from HMRC on 19 October 2021.

Lease Assignment

- 3.9 During the Period we were made aware that the Company was party to a lease in respect of the trading premises. An assignment of the lease was agreed prior to the Liquidators' appointment but was not completed. As the Company is in liquidation, the Liquidators needed to be party to the assignment. The Liquidators liaised with Boyes Turner LLP in respect of this matter and a Deed of Assignment of a Lease was executed on 8 September 2022.

Neil Muspratt, the sole director of the Company and ultimate controlling party, paid £4,341.23 towards the legal fees associated with the lease assignment. The sum of £1,370.97 was subsequently repaid to Mr Muspratt following receipt of the aforementioned PAYE and VAT refunds from HMRC.

Registered Charges

- 3.10 Companies House showed that there were three registered charges held in the name of the Company. We subsequently received evidence that these charges had been satisfied in full and the relevant Forms MR04, 'Statement of satisfaction in full or in part of a charge', were sent to Companies House for filing on 23 March 2023.

Creditors

- 3.11 The Company had no known creditors at the date of our appointment.

A notice to creditors to submit claims in the liquidation was advertised in The London Gazette on 24 February 2021. No creditors were forthcoming as a result of this advertisement.

4. Distributions to Members

- 4.1 The following cash distribution was made to the member during the course of the liquidation:

- A first and final distribution of £881.02 was made on 1 April 2021 at a rate of £440.51 per Ordinary £1 Share.

- 4.2 No 'in specie' distributions were made to the member during the course of the liquidation.

5. Liquidators' Remuneration

- 5.1 The Liquidators' fees and disbursements were agreed and paid prior to the commencement of the liquidation and amounted to £2,000 plus VAT and £405.50 plus VAT respectively.
- 5.2 Attached at Appendix B is additional information in relation to the Liquidators' fees, expenses and disbursements.
- 5.3 A copy of 'A Shareholder's Guide to Liquidator's Fees' is available on request or can be downloaded from <http://www.trusolv.co.uk/publications/>.

6. Conclusion

- 6.1 The notice accompanying this final account explains members' rights on receipt of this information, and also when the Liquidators will vacate office and obtain their release as Liquidators.

The sole member was provided with a Notice of Final Account, which explained the circumstances in which they may, within eight weeks of receipt of the Final Account, make an application to Court to challenge the basis or quantum of the Liquidators' remuneration.

The sole member has confirmed that they do not intend to make such an application, which has enabled the liquidation to be concluded before the eight-week time period has expired.

Yours faithfully

A handwritten signature in black ink, appearing to be 'GJ', with a large loop at the start and a smaller loop at the end.

Gordon Johnston ACA FABRP
Joint Liquidator

Appendix A

Liquidators' Receipts and Payments account for the period from 17 February 2023 to 21 June 2023 and for the period of the appointment

	Declaration of Solvency	From 17/02/2021 to 16/02/2022	From 17/02/2022 to 16/02/2023	From 17/02/2023 to 21/06/2023	From 17/02/2021 to 21/06/2023
	£	£	£	£	£
Receipts					
Brought Forward			785.81	0	
Business Rates Refund		1,087.55			1,087.55
Credit Balance - HSBC Card Facility		579.28			579.28
Third Party Funds Received in Error		19,442.13			19,442.13
Contribution to Costs			4,341.23		4,341.23
PAYE Refund			543.57		543.57
Post-Liquidation VAT Refund			827.40		827.40
	0	21,108.96	6,498.01	0	26,821.16
Payments					
Repayment of Third Party Funds		(19,442.13)			(19,442.13)
Legal Fees			(4,137.00)		(4,137.00)
Corporation Tax			(162.64)		(162.64)
Repayment of Director's Contribution			(1,370.97)		(1,370.97)
Input VAT			(827.40)		(827.40)
	0	(19,442.13)	(6,498.01)	0	(25,940.14)
Distributions to Shareholders					
Ordinary Shareholders		(881.02)			(881.02)
		(881.02)	0	0	(881.02)
Balance in Hand	0	785.81	0	0	0

Additional information in relation to the Liquidators' fees, expenses and disbursements

1. Staff Allocation and the Use of Subcontractors

- 1.1 The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.
- 1.2 The constitution of the case team will usually comprise a Partner, a Manager and an Administrator or Assistant. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment.
- 1.3 We have not utilised the services of any subcontractors in this case.

2. Professional Advisors

- 2.1 We have not used the services of any professional advisors in respect of this assignment.

3. Liquidators' Expenses and Disbursements

- 3.1 The expenses (including disbursements) which were anticipated at the outset of the liquidation were outlined to the members when the basis of our fees was approved.

Summary of Liquidators' expenses

- 3.2 A summary of the expenses paid by the Liquidators during the Period and since the Liquidators' appointment can be found in the Receipts and Payments Account at Appendix A.
- 3.3 Category 1 disbursements do not require approval. The type of disbursements that may be charged as Category 1 disbursements to a case generally comprise external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel, external printing, room hire and document storage. Also chargeable will be any properly reimbursed expenses incurred by personnel in connection with the case.
- 3.4 Category 2 disbursements do require approval. These are costs which are directly referable to the appointment in question but are not payments which are made to an independent third party and may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis, such as internal room hire, document storage or business mileage. Details of Category 2 disbursements charged by TruSolv (where appropriate) were provided at the time the Liquidators' fees were approved by the member.