

# 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 09636883  
Company name in full Nerudia Compliance Limited

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

**2**

### Liquidator's name

Full forename(s) Malcolm  
Surname Cohen

**3**

### Liquidator's address

Building name/number 55 Baker Street  
Street  
Post town London  
County/Region  
Postcode W1U7EU  
Country

**4**

### Liquidator's name ②

Full forename(s) Lee  
Surname Causer

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

**5**

### Liquidator's address ②

Building name/number Two Snowhill  
Street Snow Hill Queensway  
Post town Birmingham  
County/Region  
Postcode B46GA  
Country

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

# LIQ13

## Notice of final account prior to dissolution in MVL

**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

4

m

1

m

1

y

2

y

0

y

2

y

1

# 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 **Malcolm Cohen**

Company name **BDO LLP**

Address  
**5 Temple Square**  
**Temple Street**

Post town **Liverpool**

County/Region

Postcode **L 2 5 R H**

Country

DX

Telephone **+44 (0) 1512 374 500**



### 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)**

**Nerudia Compliance Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £	From 18/11/2020 To 18/11/2021 £	From 18/11/2019 To 18/11/2021 £
_____	_____	_____
	NIL	NIL
	=====	=====
		NIL
		=====

REPRESENTED BY



# **Nerudia Compliance Limited In Members' Voluntary Liquidation**

Joint Liquidators' final account  
dated 18 November 2021

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# GLOSSARY OF TERMS

Abbreviation or term	Meaning
'HMRC'	HM Revenue & Customs
'the Rules'	Insolvency (England and Wales) Rules 2016
'the Act'	Insolvency Act 1986
'Joint Liquidators' or 'we'	Malcolm Cohen and Lee Causer
'members'	Members whose names are entered in the register of members
'preferential creditors'	Claims for unpaid wages earned in the four months prior to liquidation up to £800, holiday pay and unpaid pension contributions in certain circumstances and where a Company enters into Liquidation on or after 1 December 2020, claims for unpaid VAT, PAYE deductions, Employee National Insurance Contributions (NICs) deductions, student loan repayment deductions and amounts withheld under the construction industry scheme
'secured creditors'	Creditors whose debt is secured, in accordance with section 248 of the Act
'the Company'	Nerudia Compliance Limited
'the Final Account'	Prepared in accordance with Section 94 of the Act and Rule 18.14 of the Rules
'unsecured creditors'	Creditors who are neither secured nor preferential

# KEY INFORMATION

## Background

Malcolm Cohen and Lee Causer were appointed Joint Liquidators of the Company on 18 November 2019.

## Purpose of the Final Account

This is the Final Account which provides you with an account of the conduct of the Liquidation.

## Return to members

There have been no returns made to members nor is there expected to be.

## Members' rights

An overview of the rights of creditors are detailed in Appendix B, together with notice of the proposed final account is attached in Appendix D.

## Contact details

Contact: Stephen Massey  
Business Restructuring, BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH  
Tel: +44 (0)121 352 6401  
Email: [stephen.massey@bdo.co.uk](mailto:stephen.massey@bdo.co.uk)  
Reference: NERUDIACOM

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# PROGRESS IN THE LIQUIDATION

## Asset realisations

At the date of Liquidation, the Company had no known assets to realise nor are any listed on the Declaration of Solvency. As a result, there have been no receipts or payments in the Liquidation, as shown on the receipts and payments account attached at Appendix C.

## HMRC

As previously reported, the Company was a member of a VAT group and HMRC were contacted to request that the Company be removed from the group. We have now received confirmation from HMRC that the Company has been removed from the VAT group, effective from 18 November 2019.

All required tax clearances have now been received from HMRC in preparation for the closure of the Liquidation.

## Creditors

No creditor amounts were included on the Declaration of Solvency and no claims have been received in the Liquidation.

## Return on capital

There were no assets included on the Company's Declaration of Solvency and, accordingly, there has not been and nor is there expected to be any return of capital.

## Joint Liquidators' remuneration

The Joint Liquidators' remuneration was approved by the Company's members on a fixed fee basis of £5,000 plus VAT and disbursements subject to certain assumptions. The fees and disbursements have yet to be invoiced and it is intended that they will be settled by an associated company.

## Joint Liquidators' expenses

As shown in the receipts and payments account at Appendix C, no expenses have been paid in the Liquidation. Expenses have been incurred in relation to statutory advertising of £486.00 for advertising this liquidation and two others and £20 for statutory bonding charges.

## Release of the Joint Liquidators

The Joint Liquidators did not receive any objections to their release from office and, therefore, will be released from office under section 173 of the Act at the same time as vacating office.

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# APPENDIX A

## STATUTORY INFORMATION

### Information

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Company name	Nerudia Compliance Limited
Company registration number	09636883
Registered office	C/O BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH
Date of appointment	18 November 2019
Joint Liquidators	Malcolm Cohen Lee Causer <i>Under the provisions of section 231 of the Act the Joint Liquidators carry out their functions jointly and severally meaning any action can be done by one Liquidator or by both of them.</i>
Joint Liquidators' address	C/O BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH
Data Control and GDPR	Malcolm Cohen and Lee Causer are authorised to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales in the UK. The Joint Liquidators are Data Controllers as defined by the General Data Protection Regulations. BDO LLP will act as Data Processor on the instruction of the Data Controllers. Personal data will be kept secure and processed only for matters relating to the Liquidation of Nerudia Compliance Limited. Please see the privacy statement at <a href="https://www.bdo.co.uk/en-gb/privacy-notice/insolvencies">https://www.bdo.co.uk/en-gb/privacy-notice/insolvencies</a>

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## APPENDIX B

### MEMBERS' RIGHTS

Within 21 days of receipt of the Proposed 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 court, may request in writing that the Joint Liquidators provide further information about their remuneration or expenses which have been itemised in the Proposed Final Account.

Within 14 days of receipt of the request, the Joint Liquidators must provide all of the information asked for, unless they think that:

- the time or cost in preparing 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 confidentiality obligations in respect of the information.

The Joint Liquidators are also required to give reasons for not providing all of the requested information.

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 eight weeks of receipt of the Proposed Final Account, make an application to court 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 Proposed Final Account, are excessive.

Members may access a copy of BDO LLP's charging and expenses policy at <https://www.bdo.co.uk/en-gb/insights/advisory/business-restructuring/creditors-guides>.

The Insolvency Service has established a central gateway for considering complaints in respect of Insolvency Practitioners. In the event that you make a complaint to us but are not satisfied with the response, then you should visit <https://www.gov.uk/complain-about-insolvency-practitioner> where you will find further information on how you may pursue the complaint.

The Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to this Liquidation. A copy of the code can be found at <https://www.icaew.com/technical/ethics/icaew-code-of-ethics/icaew-code-of-ethics>.

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# APPENDIX C

## RECEIPTS AND PAYMENTS ACCOUNT

**Nerudia Compliance Limited**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £	From 18/11/2020 To 18/11/2021 £	From 18/11/2019 To 18/11/2021 £
_____	_____	_____
	NIL	NIL
	=====	=====
		NIL
		=====

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## APPENDIX D

### NOTICE OF THE FINAL ACCOUNT UNDER RULE 5.9 OF THE INSOLVENCY (ENGLAND AND WALES) RULES 2016

#### NOTICE IS GIVEN:

The Joint Liquidators have concluded that the affairs of the Company are fully wound up as every member has confirmed in writing to the Joint Liquidators that they do not intend to make any request for further information about remuneration or expenses or a court application.

As the members did not object to the Joint Liquidators' release, the Joint Liquidators will vacate office under section 171(6) of the Act when they deliver the attached account and report to the registrar of companies.



Malcolm Cohen  
Joint Liquidator

Date: 24 November 2021

Contact: Stephen Massey  
Business Restructuring, BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH  
Tel: +44 (0)121 352 6401  
Email: [stephen.massey@bdo.co.uk](mailto:stephen.massey@bdo.co.uk)  
Reference: NERUDIACOM

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