

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 09846649

Company name in full EPA Projects Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Christopher

Surname Ratten

3 Liquidator's address

Building name/number 9th Floor

Street 3 Hardman Street

Post town Manchester

County/Region

Postcode M3 3HF

Country

4 Liquidator's name ①

Full forename(s) Lindsey J

Surname Cooper

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 9th Floor

Street 3 Hardman Street

Post town Manchester

County/Region

Postcode M3 3HF

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

[Handwritten Signature]

X

Signature date

^d

^d

1

9

^m

^m

0

4

^y

^y

2

0

^y

^y

2

3

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	Emma Walsh
Company name	RSM UK Restructuring Advisory LLP
Address	9th Floor 3 Hardman Street
Post town	Manchester
County/Region	
Postcode	M 3 3 H F
Country	
DX	
Telephone	0161 830 4000



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

In the matter of

**EPA Projects Limited In Liquidation
(‘the company’)**

Joint Liquidators' final account

8 April 2023

**Christopher Ratten and Lindsey J Cooper
Joint Liquidators**

**RSM UK Restructuring Advisory LLP
9th Floor
3 Hardman Street
Manchester
M3 3HF
Tel: 0161 830 4000
Email: restructuring.manchester@rsmuk.com**

Sections

1. Realisation of assets
2. Distribution to shareholders
3. Joint Liquidators' receipts and payments
4. Joint Liquidators' remuneration and disbursements
5. Other professional costs
6. End of the Liquidation

Appendices

- A. Statutory and other information
- B. Summary of receipts and payments
- C(I) Joint Liquidators' time cost analysis (period) 12 February 2022 to 8 April 2023
- C(II) Joint Liquidators' time cost analysis (cumulative) 12 February 2022 to 8 April 2023
- D. Current charging, expenses and disbursements policy statement
- E. RSM UK Restructuring Advisory LLP National Mvl current charge out and category 2 disbursement rates
- F. Statement of expenses incurred by the Joint Liquidators in the period from 12 February 2022 to 8 April 2023
- G. Notice of the Joint Liquidators' final account that the company's affairs are fully wound up.

This is a report to provide members and the Registrar of Companies with information relating to the entire period of the liquidation of EPA Projects Limited following our appointment as Joint Liquidators on 12 February 2021. This report should be read in conjunction with any previous reports that have been issued, copies of which are available on request.

The final account has been prepared solely in accordance with the relevant legislation. It has not been prepared for use in respect of any other purpose, or to inform any investment decision in relation to any debt or financial interest in the company.

Neither the Joint Liquidators nor RSM UK Restructuring Advisory LLP accept any liability whatsoever arising as a result of any decision or action taken or refrained from as a result of information contained in this report.

1 Realisation of assets

The costs of dealing with asset realisations are set out in the accompanying analysis of time costs.

1.1 Bank Interest

Bank interest totalling 70p has been received during the period.

1.2 Pre appointment refund

£1,500 has been refunded to the company during the period in connection with a historic overpayment of estate agent fees.

1.3 Case specific matters

During the period the Liquidators have leased with the Company directors and Vincents Solicitors in respect of the transfer of freehold assets.

2 Distributions to shareholders

No cash distributions have been made to shareholders in the period.

No 'in specie' distributions have been made to shareholders.

3 Joint Liquidators' receipts and payments

A summary of the Joint Liquidators' receipts and payments is attached.

Receipts and payments are shown net of VAT as the Company was not VAT registered, and consequently VAT is not recoverable from HM Revenue and Customs. The irrecoverable VAT is shown in the receipts and payments account as a cost of realisation.

4 Joint Liquidators' remuneration and disbursements

A Guide to Liquidators Fees, which provides information for members in relation to the remuneration of a Liquidator can be requested from my office by telephone, email or in writing.

4.1 Authority for remuneration and disbursements

The shareholders approved the Joint Liquidators' remuneration on a time cost basis. Approval was also given to the drawing of 'Category 2' disbursements.

Further, at the Board meeting held on 12 February 2021 the directors approved the payment of £1,500 plus VAT in respect of advisory fees, which has been paid from assets realised in the Liquidation.

4.2 Remuneration incurred and paid

The Joint Liquidators incurred total time costs of £20,723.50 since their appointment. An analysis of time incurred in the period is attached. Of this, £7,034.84, plus VAT, has been paid. The outstanding time costs will be written off.

In addition to the time costs incurred in relation to asset realisations, distributions to shareholders and dividends to creditors) the Joint Liquidators also incurred costs in relation to the general administration of the case. This work, which does not usually result in any direct financial return to members, is required by legislation and best practice responsibilities. Details of these costs are set out in the attached analysis of time costs.

Case management costs included periodic case reviews, strategy and planning, cashiering and general case management, as well as dealing with routine correspondence, compliance with ethical and anti-money laundering regulations, seeking clearance from HM Revenue and Customs, as well as general administrative matters relating to filing of reports at Companies House and closure of the case.

4.3 Disbursements incurred and paid

Disbursements of £358.55 have been incurred and paid, as set out in the attached receipts and payments account.

5 Other professional costs

No professional costs have been incurred or paid in the period.

6 End of the Liquidation

Notice of the Joint Liquidators' final account that the company's affairs are fully wound up is attached.

Should you have any further queries please do not hesitate to contact me.



Christopher Ratten
RSM UK Restructuring Advisory LLP
Joint Liquidator

Christopher Ratten is licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales
Lindsey J Cooper is licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales
Insolvency Practitioners are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment

Appendix A

Statutory and other information

Company information	
Company name:	EPA Projects Limited
Previous company names:	n/a
Company number:	09846649
Date of incorporation:	28/10/2015
Trading name:	EPA Projects Limited
Trading address:	Bowmore Laurel Avenue Lytham FY8 4LQ
Principal activity:	Developments and building projects
Registered office:	RSM UK Restructuring Advisory LLP 9th Floor, 3 Hardman Street, Manchester, M3 3HF
Previous registered office:	Bowmore, Laurel Avenue, Lytham, FY8 4LQ

Liquidation information		
Joint Liquidators:	Christopher Ratten and Lindsey J Cooper	
Date of appointment:	12/02/2021	
Functions:	<p>The Joint Liquidators' appointment specified that they would have power to act jointly and severally.</p> <p>The Joint Liquidators' have exercised, and will continue to exercise, all of their functions jointly and severally as stated in the notice of appointment.</p>	
Correspondence address & contact details of case manager:	<p>Tom Haley 0161 830 4050 RSM UK Restructuring Advisory LLP, 9th Floor, 3 Hardman Street, Manchester, M3 3HF</p>	
Name, address & contact details of Joint Liquidator:	<p>Primary Office Holder</p> <p>Christopher Ratten RSM UK Restructuring Advisory LLP 9th Floor, 3 Hardman Street, Manchester, M3 3HF 0161 830 4000 IP Number: 9338</p>	<p>Joint Office Holder:</p> <p>Lindsey J Cooper RSM UK Restructuring Advisory LLP 9th Floor, 3 Hardman Street, Manchester, M3 3HF 0161 830 4000 IP Number: 8931</p>

Appendix B

Summary of receipts and payments

Declaration of Solvency £		From 12/02/2022 To 08/04/2023 £	From 12/02/2021 To 08/04/2023 £
	ASSET REALISATIONS		
408,558.41	Cash at Bank	0.00	408,528.41
	Interest Gross	0.70	267.66
	Pre appointment refund	1,500.00	1,500.00
		1,500.70	410,296.07
	COST OF REALISATIONS		
	Bank Charges	0.06	0.06
	Bordereau Premium	40.00	40.00
	Community Infrastructure Levy	0.00	8,141.52
	Corporation Tax	50.54	50.54
	Land Registry fee	12.58	12.58
	Liquidators Fees	7,034.84	7,034.84
	Pre Appointment Advisory fee	0.00	1,500.00
	Stationery, Postage, Office costs	7.62	7.62
	Statutory Advertising	298.35	298.35
	VAT - Irrecoverable	1,476.16	1,776.16
		(8,920.15)	(18,861.67)
	UNSECURED CREDITORS		
-1,434.40	Directors Loan - Alan Halsall	0.00	1,434.40
		0.00	(1,434.40)
	DISTRIBUTIONS		
	Ordinary Shareholders	0.00	390,000.00
		0.00	(390,000.00)
407,124.01		(7,419.45)	0.00
	REPRESENTED BY		
	Lloyds - Interest Bearing		0.00
			0.00

Appendix C(I)

Joint Liquidators' time cost analysis (period) 12 February 2022 to 8 April 2023

Statutory Requirements									
Appointment & SoA	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	£ 12.50
Creditors/shareholders decisions, meetings & reports	0.0	0.0	0.0	0.0	1.5	2.3	0.0	3.8	£ 853.00
Taxation	0.0	0.1	0.0	0.0	0.2	1.2	0.0	1.5	£ 328.00
Total	0.0	0.1	0.0	0.0	1.7	3.6	0.0	5.4	£ 1,193.50
Realisation of Assets									
Assets - general/other	0.0	0.0	0.0	0.0	0.9	1.3	0.0	2.2	£ 565.00
Land and Property	0.0	0.3	0.0	0.0	2.9	0.3	0.0	3.5	£ 1,144.00
Total	0.0	0.3	0.0	0.0	3.8	1.6	0.0	5.7	£ 1,709.00
Case Specific Matters									
Director(s)/Debtor/Bankrupt	0.0	0.0	0.0	0.0	1.1	0.0	0.0	1.1	£ 385.00
Total	0.0	0.0	0.0	0.0	1.1	0.0	0.0	1.1	£ 385.00
Administration and Planning									
Case Management	0.0	0.5	0.0	0.0	2.5	5.8	0.0	8.8	£ 2,115.00
Cashiering	0.1	0.0	0.0	0.0	0.3	1.7	0.0	2.1	£ 480.50
Total	0.1	0.5	0.0	0.0	2.8	7.5	0.0	10.9	£ 2,595.50
Total Hours	0.1	0.9	0.0	0.0	9.4	12.7	0.0	23.1	£ 5,883.00
Total Time Cost	£ 52.50	£ 372.50	£ 0.00	£ 0.00	£ 2,951.00	£ 2,507.00	£ 0.00	£ 5,883.00	254.68
Total Hours	0.1	0.9	0.0	0.0	9.4	12.7	0.0	23.1	£ 5,883.00
Total Time Cost	£ 52.50	£ 372.50	£ 0.00	£ 0.00	£ 2,951.00	£ 2,507.00	£ 0.00	£ 5,883.00	254.68
Average Rates	525.00	413.89	0.00	0.00	313.94	197.40	0.00	254.68	

Appendix C(II)

Joint Liquidators' time cost analysis (cumulative) 12 February 2021 to 8 April 2023

Period	Hours Spent	Partners	Directors / Associate Directors	Managers	Associates	Executives & Analysts	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
Statutory Requirements										
Appointment & SoA		0.3	0.0	0.0	2.3	4.4	0.0	7.0	£ 1,582.00	226.00
Case Management		0.0	0.0	0.0	0.1	0.6	0.0	0.7	£ 126.00	180.00
Creditors/shareholders decisions, meetings & reports		0.0	0.0	0.0	1.5	2.6	0.0	4.1	£ 913.00	222.68
Pension Scheme		0.0	0.0	0.0	0.2	0.1	0.0	0.3	£ 60.50	201.67
Taxation		0.0	0.3	0.0	4.0	2.1	0.0	6.4	£ 1,497.00	233.91
Total		0.3	0.3	0.0	8.1	9.8	0.0	18.5	£ 4,178.50	225.86
Realisation of Assets										
Assets - general/other		0.0	0.2	0.2	0.9	1.3	0.0	2.6	£ 682.00	262.31
Assets - taxation		0.0	0.2	0.0	0.0	0.0	0.0	0.2	£ 77.00	385.00
Land and Property		0.0	0.8	0.0	7.4	0.3	0.0	8.5	£ 2,416.50	284.29
Total		0.0	1.2	0.2	8.3	1.6	0.0	11.3	£ 3,175.50	281.02
Case Specific Matters										
Director(s)/Debtor/Bankrupt		0.0	0.0	0.0	5.2	0.0	0.0	5.2	£ 1,369.00	263.27
Shareholders / Members		0.5	0.8	0.0	2.2	5.5	0.5	9.5	£ 2,257.50	237.63
Total		0.5	0.8	0.0	7.4	5.5	0.5	14.7	£ 3,626.50	246.70
Creditors										
Unsecured Creditors		0.0	0.5	0.0	0.8	0.0	0.0	1.3	£ 384.50	295.77
Total		0.0	0.5	0.0	0.8	0.0	0.0	1.3	£ 384.50	295.77
Administration and Planning										
Appointment & SoA		0.0	0.0	0.0	0.2	0.0	0.0	0.2	£ 48.00	240.00
Case Management		0.3	1.3	0.0	12.8	16.2	0.1	30.7	£ 6,995.00	227.85
Cashiering		0.3	0.6	0.0	0.8	8.0	1.1	10.8	£ 2,315.50	214.40
Total		0.6	1.9	0.0	13.8	24.2	1.2	41.7	£ 9,358.50	224.42
Total Hours (From Jan 2003)		1.4	4.7	0.2	38.4	41.1	1.7	87.5	£ 20,723.50	236.84
Total Time Cost (From Jan 2003)		£ 735.00	£ 1,854.50	£ 40.00	£ 9,911.00	£ 7,860.00	£ 323.00	£ 20,723.50		
Total Hours		1.4	4.7	0.2	38.4	41.1	1.7	87.5	£ 20,723.50	236.84
Total Time Cost		£ 735.00	£ 1,854.50	£ 40.00	£ 9,911.00	£ 7,860.00	£ 323.00	£ 20,723.50		
Average Rates		525.00	394.57	200.00	258.10	191.24	190.00	236.84		

Appendix D

RSM UK Restructuring Advisory LLP Charging, expenses and disbursements policy

Charging policy

- Partners, directors, managers, administrators, cashiers, secretarial and support staff are allocated an hourly charge out rate which is reviewed from time to time.
- Work undertaken by cashiers, secretarial and support staff will be or has been charged for separately and such work will not or has not also been charged for as part of the hourly rates charged by partners, directors, managers and administrators.
- Time spent by partners and all staff in relation to the insolvency estate is charged to the estate.
- Time is recorded in 6-minute units at the rates prevailing at the time the work is done.
- The current charge rates for RSM UK Restructuring Advisory LLP National Mvl are attached.
- Time billed is subject to Value Added Tax at the applicable rate, where appropriate.
- It is the office holder's policy to ensure that work undertaken is carried out by the appropriate grade of staff required for each task, having regard to its complexity and the skill and experience actually required to perform it.
- RSM UK Restructuring Advisory LLP's charge out rates are reviewed periodically.

Expenses and disbursements policy

- Only expenses and disbursements properly incurred in relation to an insolvency estate are re-charged to the insolvency estate.
- Expenses and disbursements which comprise external supplies of incidental services specifically identifiable to the insolvency estate require disclosure to the relevant approving party, but do not require approval of the relevant approving party prior to being drawn from the insolvency estate. These are known as 'category 1' disbursements.
- Expenses and disbursements which are not capable of precise identification and calculation (for example any which include an element of shared or allocated costs) or payments to outside parties that the firm or any associate has an interest, require the approval of the relevant approving party prior to being drawn from the insolvency estate. These are known as 'category 2' disbursements.
- A decision regarding the approval of category 2 disbursements at the rates prevailing at the time the cost is incurred to RSM UK Restructuring Advisory LLP National Mvl will be sought from the relevant approving party in accordance with the legislative requirements.
- General office overheads are not re-charged to the insolvency estate as a disbursement.
- Any payments to outside parties in which the office holder or his firm or any associate has an interest will only be made with the approval of the relevant approving party.
- Expenses and disbursements re-charged to or incurred directly by an insolvency estate are subject to VAT at the applicable rate, where appropriate.

Appendix E

RSM UK Restructuring Advisory LLP NATIONAL MVL current charge out and category 2 disbursement rates

Hourly charge out rates		
	Rates at commencement £	Current rates £
Partner	525	675 - 750
Directors / associate directors	340 – 475	450 - 600
Manager / Associates	245 – 335	275 - 350
Assistant managers	240 – 245	n/a
Analyst/Executive	105 – 240	175 - 225
Support staff	195	120 - 175

Category 2 disbursement rates	
Internal room hire	£165
Subsistence	£25 per night (from 3 rd September 2013)
Travel (car)	42.5p per mile (from 1 April 2011)
'Tracker' searches	£10 per case

Appendix F

Statement of expenses incurred in the period from 12 February 2022 to 8 April 2023

Expenses (excluding category 2 disbursements) Type and purpose	Incurred in period	
	Paid £	Unpaid £
Appointee disbursements:		
Bank Charges	0.06	0.00
Bond	40.00	0.00
Corporation Tax	50.54	0.00
Land Registry Fee	12.58	0.00
Statutory advertising	298.35	0.00
Postage	7.62	0.00
Irrecoverable	1516.16	0.00
Sub Total	1,925.31	0.00
Category 2 disbursements		
Recipient, type and purpose		
None		
Sub Total	0.00	Nil
Total	1925.31	Nil

Appendix G

EPA Projects Limited In Liquidation

Company No: 09846649

Christopher Ratten And Lindsey J Cooper appointed as Joint Liquidators to the above company on 12 February 2021

Notice delivered to the members on: 19 April 2023

Notice of the Joint Liquidators' final account that the company's affairs are fully wound up

Rule 5.10 Insolvency (England and Wales) Rules 2016

Notice is hereby given to the members of the above named company of the following matters:

- (a) The company's affairs are fully wound up.
- (a) The Joint Liquidators will vacate office under section 171(6) Insolvency Act 1986 as soon as the Joint Liquidators have complied with section 94(3) of that Act by delivering to the registrar of companies the final account
- (b) The Joint Liquidators will be released under section 173(2)(d) Insolvency Act 1986 at the same time as vacating office.
- (c) The company will be dissolved automatically (cease to exist) three months after we file our final account and statement with the Registrar of Companies.

Name, address & contact details of Joint Liquidator

Primary Office Holder

Christopher Ratten
RSM UK Restructuring Advisory LLP
9th Floor, 3 Hardman Street, Manchester, M3 3HF
Tel: 0161 830 4000
Email: restructuring.manchester@rsmuk.com
IP Number: 9338

Joint Office Holder:

Lindsey J Cooper
RSM UK Restructuring Advisory LLP
9th Floor, 3 Hardman Street, Manchester, M3 3HF
Tel: 0161 830 4000
Email: restructuring.manchester@rsmuk.com
IP Number: 8931

Dated: 17 April 2023



**Christopher Ratten
RSM UK Restructuring Advisory LLP
Joint Liquidator**