

# 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 0 9 9 8 4 4 5 6

Company name in full Author UK Holdings 4 Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Nicholas James

Surname Timpson

### 3 Liquidator's address

Building name/number 15

Street Canada Square

Post town London

County/Region

Postcode E 1 4 5 G L

Country UK

### 4 Liquidator's name ①

Full forename(s) Stephen John

Surname Absolom

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number 15

Street Canada Square

Post town London

County/Region

Postcode E 1 4 5 G L

Country UK

#### 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

<sup>d</sup> 0

<sup>d</sup> 7

<sup>m</sup> 1

<sup>m</sup> 0

<sup>y</sup> 2

<sup>y</sup> 0

<sup>y</sup> 2

<sup>y</sup> 1

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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 Rebecca Lewin

Company name Interpath Advisory

Address 15 Canada Square

Post town London

County/Region

Postcode E 1 4 5 G L

Country UK

DX

Telephone 02039892855



### 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)

**Author UK Holdings 4 Limited - in Members' Voluntary Liquidation (the 'Company')**

**Joint Liquidators' final account of the liquidation for the period from 1 December 2020 to 5 October 2021**

Name	Author UK Holdings 4 Limited
Trading name / Former names	Northgate UK Holdings 4 Limited
Company number	9984456
Previous registered office	Peoplebuilding 2, Peoplebuilding Estate, Maylands Avenue, Hemel Hempstead, Hertfordshire HP2 4NW
Present registered office	15 Canada Square, London E14 5GL
Joint Liquidators	Nick Timpson and Steve Absolom  Steve Absolom replaced Mark Orton as Joint Liquidator on 15 June 2021
Joint Liquidators' address	Interpath Ltd, 15 Canada Square, London E14 5GL
Date of appointment	1 December 2020
Appointed by	Members

## **Sale of KPMG's restructuring turnaround business**

As you are aware, on 4 May 2021, KPMG sold its restructuring turnaround services business to Interpath Ltd (Interpath), a new company backed by HIG Capital.

## **Replacement of Liquidator**

Please note that on 15 June 2021 an order was made in the High Court appointing Steve Absolom as Joint Liquidator of the Company in place of Mark Orton, following his resignation. In accordance with the order, members were given notice of the replacement of Mark Orton as Joint Liquidator by advertisement in the London Gazette.

## **Receipts and payments**

<b>Declaration of solvency</b>	<b>Receipts and Payments</b>		
£	ASSET REALISATIONS	£	£
10,001	Inter-company debtor	<u>Nil</u>	
			Nil
	COST OF REALISATIONS		Nil
	CREDITORS		Nil
	DISTRIBUTIONS		Nil
<u><b>10,001</b></u>			<u><b>Nil</b></u>

The declaration of solvency, sworn by the directors prior to the commencement of the liquidation, showed a debt totalling £10,001 due from Author UK Holdings 3 Limited ('AUK3') ('the Debt'), the Company's immediate parent. The Debt has been distributed by set off (see 'Distributions' below).

## **Creditors**

The Company had no known creditors.

A notice to creditors to prove their claims in the liquidation was advertised in the London Gazette on 14 December 2020. No creditors were forthcoming as a result of this advertisement.

## **Tax**

All pre-liquidation corporation tax matters were handled by KPMG Tax who prepared and submitted all outstanding returns up to the date of the commencement of the liquidation to HM Revenue & Customs ('HMRC'). At the request of the Joint Liquidators, HMRC subsequently confirmed that the Company had no outstanding corporation tax returns or liabilities, that it would not raise enquiries into any pre or post liquidation periods and that it had no objection to the Joint Liquidators taking steps to bring the liquidation to a conclusion.

A similar assurance was sought and received from HMRC in respect of PAYE and VAT matters.

## **Distributions**

On 25 August 2021 the Joint Liquidators declared a first and final distribution of the assets of the Company to AUK3, as the sole beneficial shareholder of the Company.

The distribution was at the rate of £1 per £1 ordinary share and was effected by set off against the debt totalling £10,001 due to the Company by AUK3.


## **Joint Liquidators' remuneration and expenses**

A written resolution was passed on 1 December 2020 that the remuneration of the Joint Liquidators be fixed in accordance with the KPMG LLP engagement letter dated 4 June 2020.

In the event, the Joint Liquidators' remuneration and expenses totalling £23,053.70 in respect of the liquidation of the Company and three other companies have been settled by Author UK Holdings 1 Limited – in Members' Voluntary Liquidation.

Pre-liquidation advisory costs in respect of the four liquidations totalled £22,995 plus VAT and were settled by Author UK Holdings 1 Limited – in Members' Voluntary Liquidation.

All costs were approved by the ultimate parent.

Signed   
Nick Timpson  
Joint Liquidator

This final account has been prepared by Nicholas James Timpson and Stephen John Absolom, the Joint Liquidators of the Company, solely to comply with their statutory duty under Section 94 of the Insolvency Act 1986 and Rule 5.10 of the Insolvency (England and Wales) Rules 2016 to provide members with an account of the winding up of the estate, showing how it has been conducted and the Company's property disposed of, and for no other purpose.

*Author UK Holdings 4 Limited - in Members' Voluntary Liquidation  
Joint Liquidators' final account of the liquidation for the period from  
1 December 2020 to 5 October 2021*

This final account is not suitable to be relied upon by any other person, or for any other purpose, or in any other context including any investment decision in relation to any debt of or any financial interest in the Company. Any person that chooses to rely on this final account for any purpose or in any context other than under Section 94 of the Insolvency act 1986 and Rule 5.10 of the Insolvency (England and Wales) Rules 2016 does so at their own risk.

Nicholas James Timpson and Stephen John Absolom are authorised to act as Insolvency Practitioners by the Institute of Chartered Accountants in England & Wales.

They are bound by the Insolvency Code of Ethics.

The appointments of the Joint Liquidators are personal to them and, to the fullest extent permitted by law, Interpath Ltd does not assume any responsibility and will not accept any liability to any person in respect of this final account or the conduct of the liquidation.

As officeholders, the Joint Liquidators are Data Controllers of personal data as defined by the Data Protection Act 2018. Personal data will be kept secure and processed only for matters relating to the appointment. For further information, please see our Privacy policy at – [www.interpathadvisory.com/privacy-insolvency](http://www.interpathadvisory.com/privacy-insolvency)