

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 1 2 2 6 2 1 5 9

Company name in full ATTICA CONSULTING LTD

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

2 Liquidator's name

Full forename(s) LISA

Surname ALFORD

3 Liquidator's address

Building name/number 5A

Street KERNICK INDUSTRIAL ESTATE

Post town PENRYN

County/Region CORNWALL

Postcode T R 1 0 9 E P

Country UK

4 Liquidator's name ①

Full forename(s) CHRIS

Surname PARKMAN

① Other liquidator
Use this section to tell us about
another liquidator.

5 Liquidator's address ①

Building name/number 5A

Street KERNICK INDUSTRIAL ESTATE

Post town PENRYN

County/Region CORNWALL

Postcode T R 1 0 9 E P

Country UK

① Other liquidator
Use this section to tell us about
another liquidator.

LIQ13

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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

Sam.

X

Signature date

^d

0

^d

7

^m

0

^m

6

^y

2

^y

0

^y

2

^y

3

**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 **KERRY LYCETT**

Company name **PURNELLS**

Address **5A KERNICK INDUSTRIAL ESTATE**

Post town **PENRYN**

County/Region **CORNWALL**

Postcode **T R 1 0 9 E P**

Country **UK**

DX

Telephone **01326 340579**

**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

Attica Consulting Ltd (the "Company")

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Attica Consulting Ltd (the "Company")

Notice to Members

Pursuant to Rule 5.10 of the Insolvency (England & Wales) Rules 2016

I, Lisa Alford (IP Number: 9723) of Purnells, 5a Kernick Industrial Estate, Penryn, Falmouth, Cornwall, TR10 9EP, being duly appointed on 09 April 2021 as the Joint Liquidator of the Company confirm the following:-

1. That the Company's affairs are fully wound up.
2. The Joint Liquidators final report is attached. Having delivered the final account to the Members of the Company, a copy of the account is now to be filed with the Registrar of Companies and;
3. The Joint Liquidators will vacate office and be released under Section 171 of the Insolvency Act 1986 on delivering the account to the Registrar of Companies.

Lisa

Lisa Alford, FABRP, MIPA
IP Number: 9723
Joint Liquidator

07 June 2023

Purnells
5a Kernick Industrial Estate
Penryn
Falmouth
Cornwall
TR10 9EP

Tel: 01326 340579

Fax: 01326 340461

Email: lisa@purnells.co.uk

Web: www.purnells.co.uk

Attica Consulting Ltd (the "Company")

Final Report of the Liquidators for the Period from the
Commencement of the Members Voluntary Liquidation On 09 April 2021 to
28 March 2023, the Date on Which the Final Report was Prepared

1. Introduction

Chris Parkman and I were appointed as Joint Liquidators of Attica Consulting Ltd on 09 April 2021 by the sole shareholder.

This is my final report in that regard.

There have been no changes in office holder during the period.

a) The Company's registered office is:

Purnells
Suite 4 Portfolio House
3 Princes Street
Dorchester
Dorset
DT1 1TP

b) The registered number of the Company is 12262159.

2. Realisation of Assets

A receipts and payments account is attached at Appendix 3.

That receipts and payments account compares the actual realisations made to date with the estimated realisations set out in the original Declaration of Solvency that was sworn by the director of the Company.

In relation to that comparison the main points to note are as follows:

Balance at Bank

The Declaration of Solvency that was sworn on 6 April 2021 recorded that the Company had realisable cash at bank of £52,065.61.

The Company's account with Santander UK Plc was closed following the liquidators' appointment and the sum of £52,071.18 was realised in that regard.

3. Costs of the Liquidation

The receipts and payments account at Appendix 3 sets out details of the payments made to date.

An analysis of the Liquidators costs and other information in accordance with SIP9 (Statement of Insolvency Practice Number 9) is set out at Appendices 4 to 7.

4. **Dividends**

Secured Creditors

There were no secured creditors to consider in this liquidation.

Preferential creditors

There were no preferential creditors to consider in this liquidation.

Unsecured Creditors

All unsecured creditors have been paid in full and clearance to close has been received from H M Revenue & Customs.

Shareholders

Capital distributions totaling £50,197.15 were paid to the sole shareholder of the Company, Ms Vasiliki Magnisali, as follows:

2021/22 Tax Year

<u>Date</u>	<u>Distribution</u> <u>£</u>
28.04.21	42,290.00 =====

2022/23 Tax Year

<u>Date</u>	<u>Distribution</u> <u>£</u>
03.08.22	7,907.15 =====

5. **Destruction of Books and Records**

In accordance with Regulation 13 of the Insolvency Practitioner Regulations 2005, my case files relating to this liquidation will be destroyed six years from the date on which the final report is lodged with the Registrar of Companies.

6. **Conclusion**

All aspects of this liquidation have been concluded. In accordance with Section 171(6) and Section 94(3) of the Insolvency Act 1986, the Joint Liquidators shall vacate office

once the final account has been circulated to the shareholder of the Company and filed with the Registrar of Companies.



Lisa Alford FABRP, MIPA
Joint Liquidator
IP No: 9723

Dated: 28 March 2023

Purnells
5a Kernick Industrial Estate
Penryn
Cornwall
TR10 9EP

Tel: 01326 340579

Fax: 01326 340461

Email: lisa@purnells.co.uk

Web: www.purnells.co.uk

Attica Consulting Ltd (the "Company")Receipts and Payments Account for the Period
09 April 2021 to 28 March 2023

	<u>Estimated Value</u> <u>Of Assets Per</u> <u>Declaration Of</u> <u>Solvency</u> <u>£</u>	<u>From</u> <u>09.04.22</u> <u>To</u> <u>28.03.23</u> <u>£</u>	<u>Cumulative</u> <u>£</u>
<u>Receipts</u>			
Balance at Bank	52,065.61 =====	Nil	52,071.18
		---	-----
		Nil	52,071.18
<u>Other Receipts</u>			
Bank Interest		0.20	1.16
Pre-Appointment CT Refund		Nil	20.36
		---	-----
<u>Total Receipts</u>		0.20	52,092.70
		====	=====
<u>Payments</u>			
Capital Distribution 1		Nil	42,290.00
Capital Distribution 2		7,907.15	7,907.15
Liquidators Fees		Nil	1,500.00
Category 1 Disbursements		Nil	395.55
Category 2 Disbursements		Nil	Nil
		-----	-----
		7,907.15	52,092.70
Balance at Bank		(7,906.95)	Nil
		-----	-----
<u>Total Payments</u>		0.20	52,092.70
		=====	=====

Attica Consulting Ltd (the "Company")

Report to Members in Accordance With
Statement of Insolvency Practice Number 9 (SIP 9)

1 Explanation of the Office Holders Time Charging Policies

- 1.1 Hourly charge out rates are reviewed on the 31st March each year in line with Purnells year end.
- 1.2 Each staff member records in units of six minutes and analyses that time into the categories shown below at paragraph 4.
- 1.3 Each staff member has his or her own grade and hourly charge out rate.

2. Explanation of the Office Holders Policies in relation to Disbursements

- 2.1 SIP 9 distinguishes between "Category One" and "Category Two" disbursements.
- 2.2 Category one disbursements includes specific expenditure related to the administration of this insolvency matter where such sums are paid to third parties. In accordance with SIP 9 no separate approval process is required for "category one" disbursements.
- 2.3 Category two disbursements are those, which are not specific to this particular insolvency matter, but are more in the nature of shared or allocated costs.

3. Analysis of time spent

- 3.1 Appendix 5 sets out an analysis of the hours and cost of that time spent since the liquidator's appointment on this particular matter.

Those costs are broken down into the following categories:

- Administration & Planning
- Realisation of assets
- Creditors
- Investigation
- Trading

4. Explanation of what time is allocated to each of the above five "categories" of analysis

4.1 Administration and Planning

4.1.1 Preparation of minutes of first meeting and filing of appointment documentation.

4.1.2 Notification of appointment to creditors and other interested parties.

4.1.3 Setting up of the case on micro-controller computer system and setting up a detailed case record book with related files.

4.1.4 Personalising all procedures and work instructions to this particular case to include those instructions relating to:

- record keeping
- control process for the realisation of assets
- the obtaining of insurance and bordereau cover
- the control of obtaining proofs of debts from creditors
- the maintenance of client cash books, bank accounts and related VAT and tax matters
- a definition as to the review process to be followed
- control of the closing process
- information needed to be retained following closure
- the preparation and circularisation of annual and closing reports to creditors
- the maintenance of records of time spent and disbursements paid.

4.1.5 Reviewing documentation and other available information and determining the initial strategy upon appointment.

4.1.6 Maintaining the bank accounts and recording all transactions. Reconciliation of those accounts and preparation of periodic Receipts and Payments account summaries.

4.1.7 Undertaking a review of the case at two monthly intervals.

4.2 Realisation of Assets

4.2.1 Determining and realising the balance on the Company's bank accounts.

4.2.2 Legal actions to realise assets, if applicable.

4.3 Creditors

4.3.2 Pursuing pre liquidation tax clearance from H M Revenue & Customs.

4.4 **Investigation**

There is no statutory duty to perform an investigation in a Members Voluntary Liquidation.

4.5 **Trading**

Monitoring and controlling trading activities of the business where the Liquidator has an involvement in any such trading.

5. Members have the right to request information under the Insolvency (England and Wales) Rules 2016, Rule 18.9.
6. Members have the right to challenge the liquidators' remuneration and expenses under the Insolvency (England and Wales) Rules 2016, Rule 18.34.

Attica Consulting Ltd (the "Company")

Analysis of Time Spent by the Liquidator

I was appointed as Joint Liquidator of the Company on 09 April 2021. From that date to 28 March 2023, 22.7 hours of time had been spent on this matter at a time cost of £3,093. The average cost per hour is £136.26 and an analysis of that time is attached.

Since the date of my last annual report, 6.2 hours of time have been spent on this matter at a time cost of £795 and an analysis of that time is also attached.

The Joint Liquidators remuneration was agreed by the sole shareholder at the general meeting held on 09 April 2021.

It was agreed that the fees of the Joint Liquidators firm in relation to this Members Voluntary Liquidation be fixed by reference to time properly spent in the conduct of the winding up but capped to the set sum of £1,500 plus VAT should time costs exceed that sum and could be drawn on account as and when funds so permit.

The Liquidators have drawn fees of £1,500 plus VAT during the course of the liquidation.

As at the date to which this report has been prepared the Joint Liquidators had under recovered their post-appointment time costs in this matter by £1,593.

	PARTNER	MANAGER	SENIORS	ADMINISTRATION STAFF	TIME TRANSFER	TOTAL HOURS	TIME COST	AVERAGE HOURLY RATE
ADMINISTRATION AND PLANNING	0.1		0.2	3.3		3.6	483	134.17
REALISATION OF ASSETS				2.2		2.2	264	120
CREDITORS				0.4		0.4	48	120
TOTALS								
HOURS	0.1		0.2	5.9		6.2		
COST	29		58	708			795	
AVERAGE HOURLY RATE	290		290	120				128.23

Attica Consulting Ltd (the "Company")

Schedule of Applicable Charge Out Rates

	<u>£/hour</u>
Licensed Insolvency Practitioners	290
Managers	170 - 290
Seniors	110 - 180
Administration Staff	90 - 120

Attica Consulting Ltd (the "Company")

Liquidators Statement of Expenses
Incurred for the Period 09 April 2021 to 28 March 2023
(In Accordance with the Insolvency (England and Wales) Rules
2016, Rule 18.4)

The following expenses were incurred during the period 09 April 2021 to 28 March 2023:

	<u>£</u>
Bordereau	138.00
Advertising Costs	257.55

<u>Per Receipts and Payments Account</u>	395.55
	=====

No category 2 disbursements have been charged to this liquidation.

Attica Consulting Ltd (the "Company")

Notice to Members
Pursuant to Rule 5.9 of the Insolvency (England and Wales)
Rules 2016

I, Lisa Alford (IP Number: 9723) of Purnells, 5a Kernick Industrial Estate, Penryn, Cornwall, TR10 9EP, being duly appointed as Joint Liquidator of the above named company on 09 April 2021 confirm the following:

1. My draft final account is attached.
2. I intend to deliver my final account to the Members of the Company as required by Section 94(2) of the Insolvency Act 1986 on 06 June 2023.
3. When the Company's affairs are fully wound up:
 - a. I will make up the final account and deliver it to the Members.
 - b. The Joint Liquidators shall vacate office under section 171 of the Insolvency Act 1986 (as amended) on delivering my final account to the Registrar of Companies.
 - c. The Joint Liquidators shall be released as Liquidators under Section 173(b)(iii) of the Insolvency Act 1986 (as amended) at the same time as vacating office.
4. Members with the concurrence of 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, have the right under Rule 18.9 of the Insolvency (England and Wales) Rules 2016 to request further information about remuneration or expenses set out in this draft report. The request must be made within 21 days of receipt of the draft report.

Members with the concurrence of at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, or with the permission of the court, have the right under Rule 18.34 of the Insolvency (England and Wales) Rules 2016 to challenge the Liquidator's remuneration, no later than 8 weeks following receipt of the final report.
5. The affairs of the Company are not fully wound up until the latest of:
 - a. The date referred to at point 2 above having expired without my receiving any request for information under Rule 18.9 or the filing of any application to court under that rule or under rule 18.34;
 - b. Any request for information under Rule 18.9 having been fully determined.

Or

- c. Any application to the court under rule 18.34 having been fully determined.
- 6. Should every member confirm to me in writing that they do not intend to make any requests for further information or file any applications to court then I shall conclude that the Company's affairs are fully wound up before the date specified at point 2 above.

see.

Lisa Alford FABRP, MIPA
Joint Liquidator
IP No: 9723

Dated: 28 March 2023

Purnells
5a Kernick Industrial Estate
Penryn
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