

Article 80

The Insolvency (Northern Ireland) Order 1989

Return of Final Meeting in a
Members' Voluntary Winding Up
Pursuant to Article 80 of the
Insolvency (Northern Ireland) Order 1989

A.80

For Official Use

To the Registrar of Companies

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Company Number

NI052074

Name of Company

Campsie Veterinary Centre Ltd

I / ~~We~~

DWJ McClean, 17 Clarendon Road, Clarendon Dock, Belfast, BT1 3BG

give notice that a general meeting of the company was duly ~~held~~/summoned for 14 December 2021 pursuant to Article 80 of the Insolvency (Northern Ireland) Order 1989, for the purpose of having an account (of which a copy is attached) laid before it showing how the winding up of the company has been conducted, and the property of the company has been disposed of and ~~[that the same was done accordingly]~~ / [no quorum was present at the meeting].

Signed



Date 14 December 2021

Baker Tilly Mooney Moore
17 Clarendon Road
Clarendon Dock
Belfast
BT1 3BG

Ref: BCA/LML/KHM/MDG

For Official Use

Public Office

Liquidation Section

Liquidator's statement of account: Members' voluntary winding up

Campsie Veterinary Centre Ltd

From 17 September 2020 To 14 December 2021

S of A

ASSET REALISATIONS

Credit in PAYE Account	564.01	
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564.01

COST OF REALISATIONS

Liquidator's Fee	470.01	
VAT Irrecoverable	94.00	

(564.01)

 NIL

Dividend information

Preferential debts	None
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Unsecured debts	None
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Returns to contributories

Fee information

Fees fixed by time properly spent by the liquidator and his/her staff

- (1) Assets, including None shown in the statement of assets and liabilities and estimated to be of the value of have proved to be unrealisable
-

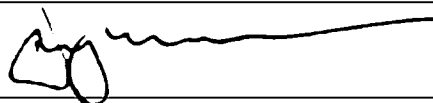
- (2) Amount paid into the Insolvency Account in respect of
- (a) Unclaimed dividends payable to creditors in the winding up £ not applicable
 - (b) Other unclaimed dividends £
 - (c) moneys held by the company in trust in respect of dividends or other sums due before the commencement of the winding up to any person as a member of the company £ not applicable

- (3) Add here any special remarks the liquidator thinks desirable:

Dated

14 December 2021

Signed by the liquidator



Name & Address

DWJ McClean
Baker Tilly Mooney Moore
17 Clarendon Road
Clarendon Dock
Belfast
BT1 3BG

REPORT TO ALL KNOWN MEMBERS OF
CAMPSIE VETERINARY CENTRE LTD
- IN LIQUIDATION

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Appendix 1: Receipts and Payments summary for the periods 17 September 2020 to 16 September 2021
and 17 September 2021 to 5 November 2021

Appendix 2: Provision of Services Regulations Summary Sheet

I INTRODUCTION

To All Known Members of
Campsie Veterinary Centre Ltd - In Liquidation

5 November 2021

Dear Sirs

- 1.1 Following my appointment as Liquidator of the above company on 17 September 2020 and pursuant to Article 80 of the Insolvency (Northern Ireland) Order 1989, I wish to report on the progress of the above Members Voluntary Liquidation from the date of my appointment to date.
- 1.2 Pursuant to Article 80 of the Insolvency (Northern Ireland) Order 1989, Final Meetings of Members are required to be summoned for the purpose of laying before the meeting a Statement of Account of winding up and giving an explanation of it.
- 1.3 The meeting will consist of the reading of this report, together with addressing any issues which may arise. As stated in the covering letter, the meetings are purely a formality. The purpose of this report is to advise on my administration as liquidator and comment on the assets realised and other relevant aspects of the winding up.
- 1.4 I have attached to this report a progress report which summarises the receipts and payments from the date of my appointment to date and I would like to elaborate on this progress.
- 1.5 In these exceptional times, our profession is trying to operate within a legal and regulatory framework that was not designed with Covid-19 guidelines and restrictions in mind. Accordingly, I must take some steps in the interests of public health and the safety of clients and stakeholders. I would therefore request that if you attend at all, you attend the meeting by proxy only. You may wish to nominate the Chairman to be your proxy. I trust that you will understand that these steps are necessary whilst the current circumstances prevail and I would request that you email keithmccollum@bakertillymm.co.uk of my office to raise any concerns you have or information you wish to share in advance of the meeting.

II ASSETS

Debtor (in respect of shareholding)

- 2.1 The Declaration of Solvency sworn by the directors on 17 September 2020 stated the assets of the company to be comprised of a debtor in the amount of £300.
- 2.2 On 1st October 2020 I distributed this asset to the member as a distribution in specie.
- 2.3 This represented a first and final distribution.

HMRC PAYE Refund

- 2.4 Whilst seeking tax clearance from HMRC for PAYE I was advised by HMRC that the Company had previously overpaid PAYE in the amount of £564.01.
- 2.5 I liaised with HMRC in respect of arranging a refund of the overpayment into a liquidation bank account which I opened specifically for the purpose of dealing with this matter. The refund was subsequently received.

III PAYMENTS

3.1 My remuneration as Liquidator was agreed at the extraordinary general meeting of members held on 17 September 2020, to be based upon time properly spent by myself and by my staff in attending to matters arising during the course of the liquidation, capped at £1,250 without further resolution of members.

3.2 A description of the routine work undertaken in the Liquidation to date is as follows:

Administration and Planning

- Preparing the documentation and dealing with the formalities of appointment;
- Statutory notifications and advertising;
- Preparing documentation required;
- Dealing with all routine correspondence;
- Maintaining physical case files and electronic case details on IPS;
- Case bordereau;
- Case planning and administration;
- Liaising with HMRC in order to obtain all tax clearances;
- Submission of final post liquidation corporation tax return;
- Statutory filing of post appointment Receipts & Payments to Companies House;
- Preparing a closure report to members.

Realisation of Assets

- Communications with HMRC in respect of an overpayment of PAYE and arranging receipt of a refund;
- Opening a liquidation bank account to deal with HMRC refund.

Distribution of Assets

- Distribution in specie of company assets to the members.

3.3 My agreed remuneration of £1,250 plus VAT was met by the member in respect of both my pre-liquidation preparatory costs and my post-appointment timecosts.

3.4 Costs incurred and discharged for statutory advertising and an insolvency insurance bond in the sum of £607.90 plus VAT were also met by the member.

3.5 Whilst my fee (3.1 refers) had been initially capped at the extraordinary general meeting of members, this was on the basis that there was no additional work required other than a distribution in specie to members. However, I advised the member who had discharged the costs of the liquidation that the matter of an HMRC refund had arisen which involved additional timecosts that had not been anticipated at outset. I further advised that I intended to draw a fee in the amount of £470.01 plus VAT (against actual additional time spent in the amount of £499). This fee attracted VAT in the amount of £94.00 VAT and was paid on 2 September 2021 from the liquidation account (appendix 1 refers).

IV CONCLUSION

Conclusion

- 6.1 I have received clearance from HMRC in order to close the liquidation.
- 6.2 This report has been prepared for the perusal of all known members.
- 6.3 In these exceptional times, the insolvency profession is trying to operate within legal and regulatory framework that was not designed with Covid-19 restrictions in mind, accordingly I must take some steps in the interests of public health and the safety of clients and stakeholders. As a result of the current guidelines and restrictions I would request that you attend the meeting by proxy only. I trust that you will understand that these steps are necessary while the current guidelines and restrictions are in force and I would request that you email keithmccollum@bakertillymm.co.uk, of my office to raise any concerns you have or information you wish to share in advance of the meeting.



David McClean
Liquidator

Campsie Veterinary Centre Ltd
(In Liquidation)

Summary of Receipts & Payments

RECEIPTS	Statement of Affairs (£)	From 17/09/2020 To 16/09/2021 (£)	From 17/09/2021 To 05/11/2021 (£)	Total (£)
Credit in PAYE Account		564.01	0.00	564.01
		564.01	0.00	564.01
PAYMENTS				
Liquidator's Fee		470.01	0.00	470.01
VAT Irrecoverable		94.00	0.00	94.00
		564.01	0.00	564.01
Net Receipts/(Payments)		0.00	0.00	0.00
MADE UP AS FOLLOWS				
		0.00	0.00	0.00

Note:

PROVISION OF SERVICES REGULATIONS SUMMARY SHEET FOR BAKER TILLY MOONEY MOORE

The following information is designed to draw the attention of interested parties to the information required to be disclosed by the Provision of Services Regulations 2009.

Licensing Body

David McClean is licensed to act as an Insolvency Practitioner in Great Britain and Northern Ireland by Chartered Accountants Ireland. Lisa Lappin is licensed to act as an Insolvency Practitioner in Great Britain and Northern Ireland by the Insolvency Practitioners Association (IPA). Darren Bowman is authorised to act as an Insolvency Practitioner (Personal Insolvency) in Great Britain and Northern Ireland by the Insolvency Practitioners Association.

Baker Tilly Mooney Moore is regulated for a range of investments business activities by the Association of Chartered Certified Accountants.

Rules Governing Actions

All IPs are bound by the rules of their professional body, including any that relate specifically to insolvency. The rules of the professional body that licences David McClean can be found at Chartered Accountants Ireland – <https://www.charteredaccountants.ie/Professional-Standards/Bye-laws-and-Regulations>. The rules of the professional body that licences Lisa Lappin and Darren Bowman can be found at IPA - <http://www.insolvency-practitioners.org.uk/>. In addition, IPs are bound by the Statements of Insolvency Practice (SIPs), details of which can be found at <https://www.r3.org.uk/technical-library/northern-ireland/sips/>

Ethics

All IPs are required to comply with the Insolvency Code of Ethics and a copy of the Code can be found at Chartered Accountants Ireland <https://www.charteredaccountants.ie/Professional-Standards/Bye-laws-and-Regulations/Ethics/Code-and-standards> and IPA - <http://www.insolvency-practitioners.org.uk/regulation-and-guidance/ethics-code>.

Complaints

Baker Tilly Mooney Moore undertakes to investigate any complaints we receive promptly.

There are three possible stages to each complaint:-

1. Local resolution: complaints will be dealt with by the person who is the subject of the complaint and the Engagement Partner or the appointed Insolvency Practitioner.

All complaints will be carefully considered and, if the matter is straightforward, we will usually send you a full reply within 20 working days. If your complaint is complicated we will contact you before we start the investigation to clarify your concerns. If we need to carry out a very detailed investigation our response may take longer than 20 working days. If this is the case, we will contact you to explain what is happening, and tell you when we will send you a full response.

If we find that your complaint is justified, you will receive an apology together with details of any other steps we will take to meet your concerns. We will also explain what we are doing to prevent the problem happening again.

Where a problem cannot be resolved then you can ask for it to be referred to stage two. However all efforts will be made to resolve the complaint at stage one.

2. Conciliation: an Independent Partner/Insolvency Practitioner will undertake a review of Stage 1, with a particular focus on how the complaint was handled and with the aim of resolving the complaint through a process of conciliation. This will probably involve a meeting with you, which will be arranged whenever is most convenient for you.

We would hope that you would allow us to resolve the complaint through stages one and two however you may go directly to stage three.

3. Contact the Association of Chartered Certified Accountants or The Insolvency Service for Insolvency Practitioner Complaints: If you are not satisfied with the way the Firm has dealt with your complaint at stages 1 or 2, you may refer the matter to our professional body, the Association of Chartered Certified Accountants, or in the case of Insolvency Practitioner complaints you may complain to the regulatory body that licences the Insolvency Practitioner concerned. Any such complaints should be addressed to The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA and you can make a submission using an on-line form available at www.gov.uk/complain-about-insolvency-practitioner; or you can email insolvency.enquiryline@insolvency.gov.uk.

Professional Indemnity Insurance

Baker Tilly Mooney Moore's Professional Indemnity Insurance is provided by QBE UK Limited. This professional indemnity insurance provides worldwide coverage, excluding the United States of America or Canada.

VAT

Baker Tilly Mooney Moore is registered for VAT under registration no. 252 3040 07.