In accordance with Rule 7.71 of the Insolvency (England & Wales) Rules 2016 & Section 146(4) of the Insolvency Act 1986.

WU15

Notice of final account prior to dissolution in a winding up by the court

Companies House

THURSDAY

AAB7ZM9M

A15 19/08/2021 #120
COMPANIES HOUSE

1 Company details

Company number	0 4 9 8 7 0 5 6
Company name in full	A & J Machine Ltd

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

2 Liquidator's name

Full forename(s)	Alec
Surname	Pillmoor

3 Liquidator's address

Building name/number	Two Humber Quays
Street	Wellington Street West
Post town	Hull
County/Region	
Postcode	H U 1 2 B N
Country	

4 Liquidator's name ❶

Full forename(s)	
Surname	

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

5 Liquidator's address ❷

Building name/number	
Street	
Post town	
County/Region	
Postcode	
Country	

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

WU15

Notice of final account prior to dissolution in a winding up by the court

6 Liquidator's release

Did any of the creditors object to the liquidator's release?

☐ Yes

☑ No

7 Date of final account

Date: d1 d8 / m0 m8 / y2 y0 y2 y1

8 Final account

☑ The final account is attached

9 Sign and date

Liquidator's signature

Signature

X [signature] X

Signature date: d1 d8 / m0 m8 / y2 y0 y2 y1

WU15

Notice of final account prior to dissolution in a winding up by the court

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	Andrew Nalliah
Company name	RSM Restructuring Advisory LLP
Address	25 Farringdon Street
Post town	London
County/Region	
Postcode	E C 4 A 4 A B
Country	
DX	
Telephone	0203 201 8000

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

A & J Machine Ltd
(In Liquidation)
Liquidator's Abstract of Receipts & Payments
From 26 October 2009 To 18 August 2021

Statement of Affairs £		£	£
	ASSET REALISATIONS		
	Book Debts	1,096.88	
	ISA WRITE OFFS	(22.00)	
	Bank Interest Net of Tax	97.80	
	Recovery of Property/Preferences	135,155.00	
			136,327.68
	COST OF REALISATIONS		
	O.R. Remuneration	1,470.00	
	ISA Quarterly Charges	924.00	
	DTI Cheque Fees	13.55	
	ISA Banking Fee	14,362.51	
	Petitioners Costs	2,110.86	
	Bordereau Premium	93.00	
	Office Holders Fees	28,500.00	
	Land Registry	18.00	
	Agents/Valuers Fees	107.50	
	Legal Fees	39,101.83	
	Legal Disbursements	20,934.73	
	ATE Insurance premium	20,732.80	
	Statutory Advertising	169.20	
	IPS Fees	28.84	
	Bank Charges	44.00	
			(128,610.82)
	UNSECURED CREDITORS		
(214,093.50)	Trade & Expense Creditors	7,716.86	
			(7,716.86)
(214,093.50)			**0.00**
	REPRESENTED BY		
			NIL

-Alec Pillmoor
Liquidator

In accordance with Rule 7.71 of the Insolvency (England & Wales) Rules 2016 & Section 146 of the Insolvency Act 1986

In the High Court, Royal Courts of Justice No 12807 of 2009

A & J Machine Ltd in Liquidation

Alec Pillmoor appointed as Liquidator on 26 October 2009

Notice on Liquidator vacating office

Notice is hereby given of the following matters:

(a) that it appears to the Liquidator that the administration of the liquidation is for practical purposes complete;

(b) that the Liquidator has given notice to the creditors pursuant to section 146(4) Insolvency Act 1986;

(c) that a copy of the Liquidator's final account is attached to this notice; and

(d) that none of the company's creditors objected to the Liquidator's release.

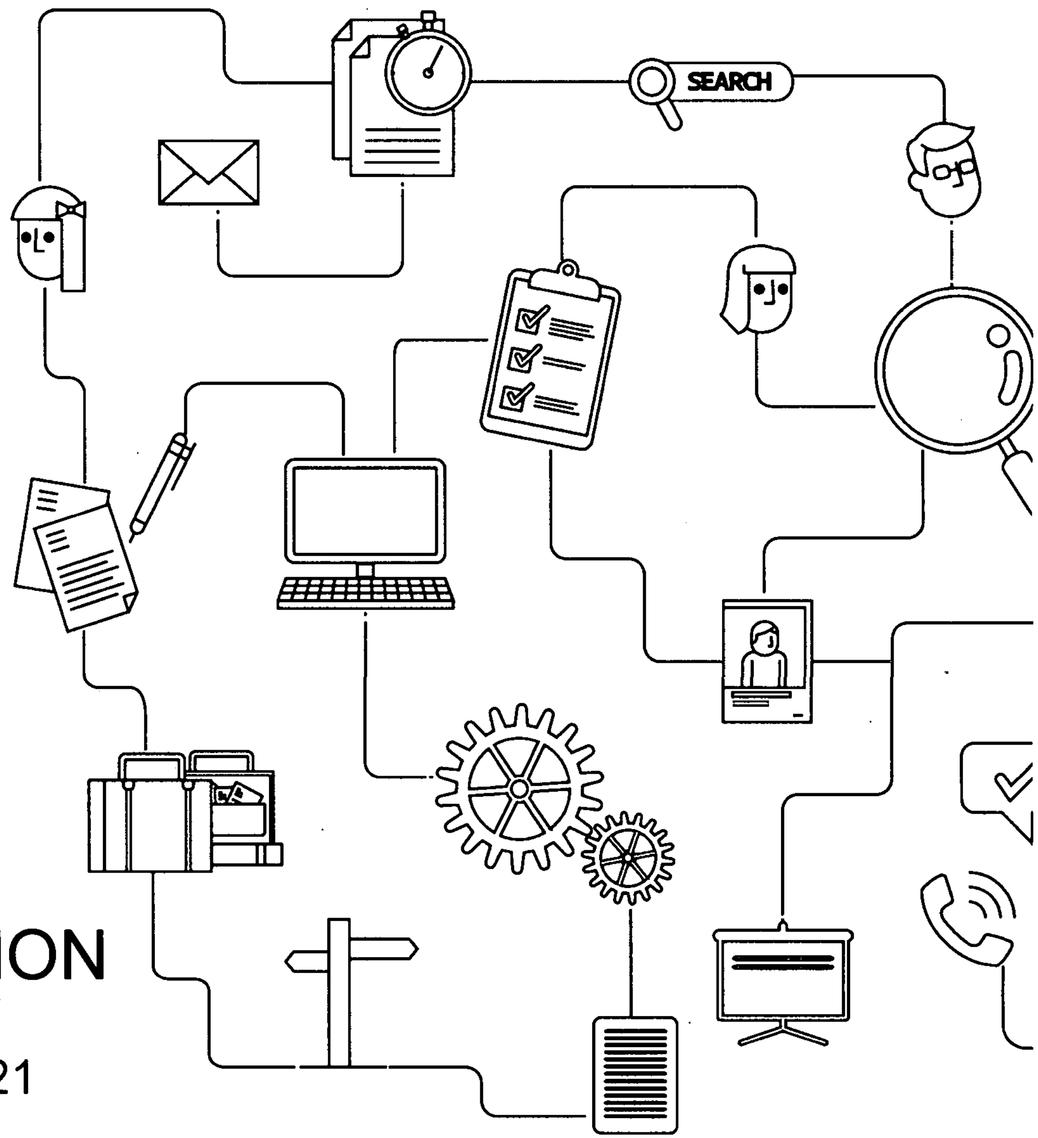
Dated 18 August 2021

Signed ______________________

Alec Pillmoor
Liquidator

Name, address & contact details of Liquidator

Primary Office Holder
Alec Pillmoor
RSM Restructuring Advisory LLP
Two Humber Quays, Wellington Street West, Hull,
HU1 2BN
Tel: 01482 607200
Email: Hull.CreditorServices@bakertilly.co.uk
IP Number: 007243



A & J MACHINE LTD IN LIQUIDATION

LIQUIDATOR'S FINAL ACCOUNT

FOR THE PERIOD 26 OCTOBER 2009 TO 18 August 2021

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM

INTRODUCTION

Contact details

The key contacts at RSM in connection with this report are:

Primary Office Holder	Case Manager
Alec Pillmoor	Andrew Nalliah
RSM Restructuring Advisory LLP	RSM Restructuring Advisory LLP
Two Humber Quays, Wellington Street West,	Two Humber Quays, Wellington Street West,
Hull, HU1 2BN	Hull, HU1 2BN
Tel: 01482 607200	Tel: 01482 607200

Basis of preparation

This report has been prepared solely to comply with the statutory requirements of the relevant legislation to provide creditors with information relating to the progress of the liquidation. It should be read in conjunction with any previous reports that have been issued, copies of which are available on request.

This report 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. Any estimated outcomes for creditors are illustrative and may be subject to revision and additional costs. They should not be used as the basis for any bad debt provision or any other purpose. Neither the Liquidator nor RSM 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. The Liquidator act as agents of the Company and without personal liability.

General guidance on the Liquidation process

You may also wish to note that profession's trade body, R3, have also produced general guidance on the different insolvency processes, which can be located at their website www.R3.org.uk.

Contents

Sections

Appendices

CONDUCT OF THE LIQUIDATION

Realisation of assets

Debtors

At the date of the winding up order the Company had book debts of £65,617 per the books and records in relation to two customers.

Unfortunately, both customers were in Administration. I submitted details of the unsecured claims to the respective Administrators and to date we have realised £1,096.88 by way of dividend. No further dividends are expected and the balance has been written off as irrecoverable.

Antecedent transactions

As a result of my investigations into antecedent transactions, I identified that the Liquidator had a right of action against the Director in respect of monies paid to him from the Company's bank account.

I appointed Gosschalks Solicitors to pursue the claim and after a lengthy legal process, including several court hearings, a settlement was reached with the Director.

The terms of the settlement provide for a lump sum payment into the Liquidation of £65,000 plus legal costs. This amounted to £135,155.

Funds were expected to be received on or before 3 April 2017. Unfortunately, the funds were not received by 3 April 2017 and we had to pursue the Director for the funds to be paid which became a difficult and protracted legal process. Funds were eventually received on 7 January 2019.

There are no further assets to be realised.

Investigations

All investigative matters have been dealt with.

Statutory and case management matters

The following work does not usually result in a financial return to creditors but is required by legislation, best practice and to ensure that the case is managed efficiently and effectively. Work done in the period included:

- ongoing consideration of ethical and anti-money laundering regulations;
- ongoing correspondence with third party advisors;
- periodic case reviews, ongoing case planning and strategy;
- maintaining and updating computerised case management records;
- maintenance of cashiering records and preparation of receipts and payments accounts;
- filing of statutory documentation at Companies House and Court, and with other relevant parties;
- general taxation matters, including seeking tax clearance from HMRC;
- dealing with routine correspondence not attributable to other categories of work;
- preparing, reviewing and issuing reports to creditors and other parties; and
- general administrative matters in relation to closing the case.

Receipts and payments

A summary of receipts and payments is attached. Receipts and payments are shown net of VAT, with any amount due to or from HM Revenue and Customs shown separately.

Change in Liquidator

A Winding Up Order was made against the above named on 26 October 2009, Jonathan Philmore and William Duncan were appointed as Joint Liquidators of the Company. By order of His Honour Judge Behrens dated 26 May 2010, Jonathan Philmore and William Duncan were replaced as Joint Liquidators by Sarah Burge and William Duncan.

By a further order of the High Court of Justice, Chancery Division, Leeds District Registry dated 13 December 2013, William Duncan and Keith Marshall were substituted as Joint Liquidators of the Company in place of Sarah Burge and William Duncan.

By a further order of His Honour Judge Behrens dated 16 May 2014, both William Duncan and I, Alec Pillmoor, replaced Keith Marshall and William Duncan as Joint Liquidators of the Company.

Finally, by order of His Honour Judge Goldberg dated 23 November 2017, I, Alec Pillmoor, became sole Liquidator of the Company.

CLOSURE OF THE LIQUIDATION

Closure of the Liquidation

Notice that the Company's affairs are fully wound up is attached. This notice explains creditors' rights in respect of the closure of the liquidation as well as how the Liquidator will vacate office and obtain his release.

The Company will be dissolved (cease to exist) automatically three months after the Liquidator files the final account and statement with the Registrar of Companies.

CREDITORS' CLAIMS AND DIVIDENDS

Dividend prospects

	Owed (£'000)	Paid (£)	Date Paid
Unsecured creditors	252,710.58	3.05p in the £	7 May 2021

Agreement of claims

Creditors' claims would usually only be agreed if there was a likelihood of a dividend being made to that particular class of creditor.

As set out above, a dividend was paid to unsecured creditors. Consequently, in the period, work was undertaken adjudicating and agreeing the unsecured claims.

Dividend payments

Dividends have been paid in accordance with the table above, in accordance with their charges. No further dividend will be paid because the funds realised have already been distributed, used or allocated, for paying the costs and expenses of the liquidation.

Creditor communication

The following work was done in the period to comply with legislation, best practice and to ensure creditors were kept informed. It was also necessary to enable a dividend to be paid.

- Maintenance of schedules of unsecured creditors' claims.
- Dealing with correspondence and telephone calls.
- Consideration of creditors' claims, including the acceptance or rejection of claims and complying with the legislative obligations in relation to adjudication of creditors' claims generally for voting and dividend purposes.

Creditors only derive an indirect financial return from this work on cases where a dividend has been paid.

LIQUIDATOR'S FEES, COSTS AND EXPENSES

Guide to Liquidator's fees and expenses

A Guide to Liquidator's Fees, which provides information for creditors in relation to the fees and expenses of an Liquidator, can be accessed at https://rsmuk.ips-docs.com under 'general information for creditors'. A hard copy can be requested from this office by telephone, email or in writing. All fees, costs and expenses are subject to VAT.

Relevant Approving Body

The unsecured creditors were the Relevant Approving Body responsible for approving the Liquidator's fee basis and, where applicable, 'Category 2' expenses.

Post Appointment fees, costs and expenses

Basis of fees

At a meeting of creditors held on 28 April 2017 the following fee resolutions were passed:

- That in accordance with the fee estimate provided to creditors on 28 March 2017 the Joint Liquidators shall be authorised to draw their remuneration (plus VAT) based upon their time costs but limited to £28,500.
- That the Liquidators shall be authorised to draw category 2 disbursements plus VAT out of the assets of the Company as an expense of the Liquidation, at the rates prevailing when the cost is incurred.

The Liquidator was therefore entitled to a total fee of £28,500. Amounts paid are set out in the attached receipts and payments account

Costs to Closure

The Liquidator anticipates that additional costs to closure of £1,500 will be incurred. This in respect of residual matters in closing the case including but not limited to the filing of notices and reports with creditors. These costs will be written off.

Expenses and professional costs

The total costs and expenses that were estimated to be incurred by the Liquidator are set out below together with details of those incurred in the period. Amounts paid are shown in the attached receipts and payments account.

Category 1 expenses

These comprise external supplies of incidental services specifically identifiable to the insolvency estate. They did not require approval of the Relevant Approving Body prior to being paid.

Type of expense	Total estimated (£)	Incurred in period (£)
Agents/ Valuers fees	0	108
ATE Insurance Premium	0	20,733
Bond	0	93
Land Registry Search fees	0	18
Legal dibsursements	0	20,935
Legal fees	0	39,102
Statutory Advertising	0	169
Postage	0	3
Total	0	81,161

Category 2 expenses

These are costs which are not capable of precise identification or calculation, or that may include an element of shared or allocated costs. Payments to outside parties that the Office Holder, firm, or any associate has an interest, are also treated as 'Category 2' expenses. These expenses require the specific approval of the Relevant Approving Body before being paid from the insolvency estate.

The Relevant Approving Body approved the payment of the 'Category 2' expenses, at the rates prevailing at the date they were incurred. Details of the current rates are set out below.

Type of expense	Total estimated (£)	Incurred in period (£)
Room hire (£40)	0	0
Mileage (42.5p per mile)	0	0
Tracker reports (£10 per report)	0	0
Subsistence (£25 per night)	0	0
Total	0	0

Other professional costs

The office holders retained the following advisers based on their experience and expertise. These costs were not subject to approval by the Relevant Approving Body. However, they were subject to review and approval by the Liquidator.

Party	Nature of advice	Total estimated (£)	Incurred in period (£)
Gosschalks Solicitors	Legal advice and disbursements in relation to antecedent transactions	0	60,037
Total		0	60,037

Litigation expenses

The work done in relation to litigation is set out earlier in the report. Amounts paid to date are shown in the attached receipts and payments account.

Creditors' right to information and ability to challenge remuneration and expenses

In accordance with the relevant legislation creditors have a right to request further information about remuneration or expenses and to challenge such remuneration or expenses.

If you wish to make a request for further information, then it must be made within 21 days of receipt of this report in writing by either by (i) any secured creditor or (ii) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors.

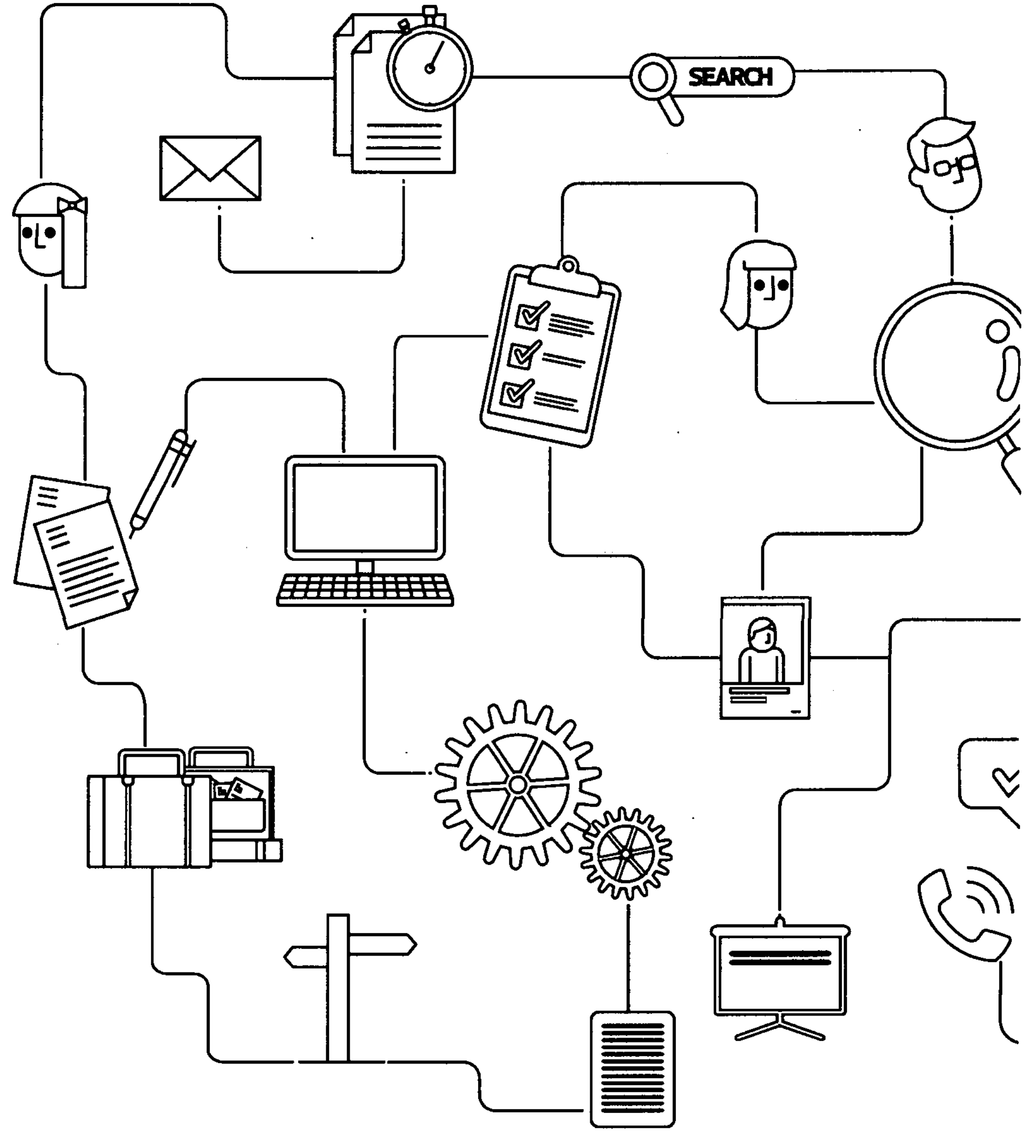
Any secured creditor, or any unsecured creditor with either the concurrence of at least 10% in value of the unsecured creditors (including that creditor) or the permission of the court, may apply to court on the grounds that the remuneration charged, the basis fixed or expenses incurred by the liquidator are in all the circumstances excessive. Any such challenge must be made no later than eight weeks after receipt of the report which first discloses the charging of remuneration or incurring of the expenses in question.

Alec Pillmoor
RSM Restructuring Advisory LLP
Liquidator

Alec Pillmoor 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

APPENDICES



A. STATUTORY INFORMATION

Company information

Company name:	A & J Machine Ltd
Company number:	04987056
Date of incorporation:	08/12/2003
Trading name:	A & J Machine Ltd
Trading address:	20 Longhill Road, London, SE6 1TY
Principal activity:	Trading of pharmaceutical equipment
Registered office:	Two Humber Quays, Wellington Street West, Hull HU1 2BN
Previous company names:	N/A
Director:	Raymond Ramnath (appointed 8 April 2004)
Secretary:	Joyce Ramnath (appointed 8 April 2004)

Liquidation information

Court reference:	High Court, Royal Courts of Justice No 12807 of 2009
Liquidator:	Alec Pillmoor Jonathan Philmore – released 26 May 2010 Sarah Burge – released 13 December 2010 Keith Marshall – released 16 May 2014 William Duncan – released 23 November 2017
Date of appointment:	Jonathan Philmore & William Duncan - 26 October 2009 William Duncan & Sarah Burge – 26 May 2010 William Duncan & Keith Marshall - 13 December 2013 William Duncan & Alec Pillmoor – 16 May 2014 Alec Pillmoor – 23 November 2017
Appointment Method:	By court
Liquidator:	Alec Pillmoor RSM Restructuring Advisory LLP Two Humber Quays, Wellington Street West, Hull, HU1 2BN IP Number: 007243

B. RECEIPTS AND PAYMENTS SUMMARY

Statement of Affairs £		**From 26/10/2009 To 18/08/2021 £**	**From 26/10/2009 To 18/08/2021 £**
	ASSET REALISATIONS		
	Bank Interest Net of Tax	97.80	97.80
	Book Debts	1,096.88	1,096.88
	Recovery of Property/Preferences	135,155.00	135,155.00
		136,349.68	136,349.68
	COST OF REALISATIONS		
	Agents/Valuers Fees	107.50	107.50
	ATE Insurance premium	20,732.80	20,732.80
	Bank Charges	44.00	44.00
	Bordereau Premium	93.00	93.00
	DTI Cheque Fees	13.55	13.55
	IPS Fees	28.84	28.84
	ISA Banking Fee	14,362.51	14,362.51
	ISA Quarterly Charges	924.00	924.00
	Land Registry	18.00	18.00
	Legal Disbursements	20,934.73	20,934.73
	Legal Fees	39,101.83	39,101.83
	O.R. Remuneration	1,470.00	1,470.00
	Office Holders Fees	28,500.00	28,500.00
	Petitioners Costs	2,110.86	2,110.86
	Statutory Advertising	169.20	169.20
	ISA write off	22.00	22.00
		-128,632.82	-128,632.82
	UNSECURED CREDITORS		
-214,093.50	Trade & Expense Creditors	7,716.86	7,716.86
		-7,716.86	-7,716.86
-214,093.50		**0.00**	**0.00**
	REPRESENTED BY		
			NIL

C. POST-APPOINTMENT TIME ANALYSIS

Liquidator's post appointment time cost analysis for the period 26 October 2009 to 18 August 2021

Hours Spent	Partners	Directors / Associate Directors	Managers	Associates	Executives & Analysts	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
Statutory Requirements									
Case Management	0.0	0.3	0.0	0.1	0.5	0.0	0.9	£ 206.00	228.89
Creditors/shareholders decisions, meetings & reports	0.8	2.6	4.7	0.0	5.7	1.2	15.0	£ 3,790.50	252.70
Pension Scheme	0.0	0.1	0.0	0.0	0.0	0.0	0.1	£ 35.50	355.00
Taxation	0.3	2.8	1.2	0.0	1.2	11.3	16.8	£ 2,959.00	176.13
Total	**1.1**	**5.8**	**5.9**	**0.1**	**7.4**	**12.5**	**32.8**	**£ 6,991.00**	**213.14**
Realisation of Assets									
Assets - general/other	0.1	0.0	11.9	0.0	0.0	0.0	12.0	£ 3,123.00	260.25
Assets - litigation / investigation	0.2	0.0	0.0	0.0	0.0	0.0	0.2	£ 87.00	435.00
Debtors & sales finance	2.8	0.0	0.4	0.0	0.0	0.0	3.2	£ 1,324.50	413.91
Land and Property	0.0	0.6	3.0	0.1	0.7	0.0	4.4	£ 1,051.50	238.98
Total	**3.1**	**0.6**	**15.3**	**0.1**	**0.7**	**0.0**	**19.8**	**£ 5,586.00**	**282.12**
Investigations									
DTI/DBEIS/Official Receiver	0.0	0.0	0.0	0.0	0.7	0.0	0.7	£ 105.00	150.00
Investigations/CDDA	0.6	1.8	9.1	0.0	0.5	0.0	12.0	£ 3,319.50	276.63
Total	**0.6**	**1.8**	**9.1**	**0.0**	**1.2**	**0.0**	**12.7**	**£ 3,424.50**	**269.65**
Case Specific Matters									
Legal Matters	3.3	4.8	24.8	0.0	0.3	0.0	33.2	£ 9,402.50	283.21
Total	**3.3**	**4.8**	**24.8**	**0.0**	**0.3**	**0.0**	**33.2**	**£ 9,402.50**	**283.21**
Creditors									
Preferential Creditors	0.0	0.0	0.0	0.0	0.0	0.4	0.4	£ 46.00	115.00
Secured Creditors	0.3	0.0	0.0	0.0	0.0	2.0	2.3	£ 317.00	137.83
Unsecured Creditors	0.7	9.0	3.7	1.4	0.8	6.8	22.4	£ 5,903.00	263.53
Total	**1.0**	**9.0**	**3.7**	**1.4**	**0.8**	**9.2**	**25.1**	**£ 6,266.00**	**249.64**

Administration and Planning									
Case Management	4.8	27.6	25.1	0.7	8.0	7.3	73.5	£ 20,096.40	273.42
Cashiering	0.0	4.3	1.8	0.0	13.2	4.7	24.0	£ 5,203.50	216.81
Pre-appointment & background	0.1	0.0	0.0	0.0	0.0	0.0	0.1	£ 43.50	435.00
Total	**4.9**	**31.9**	**26.9**	**0.7**	**21.2**	**12.0**	**97.6**	**£ 25,343.40**	**259.67**
Total Hours	**14.0**	**53.9**	**85.7**	**2.3**	**31.6**	**33.7**	**221.2**	**£ 57,013.40**	**257.75**
Total Time Cost	**£ 5,949.00**	**£ 18,605.00**	**£ 22,549.00**	**£ 588.50**	**£ 5,514.90**	**£ 3,807.00**	**£ 57,013.40**		
Average Rates	**424.93**	**345.18**	**263.12**	**255.87**	**174.52**	**112.97**	**257.75**		