

In accordance with
Rule 5.10 of the
Insolvency (England &
Wales) Rules 2016 &
Section 94(3) of the
Insolvency Act 1986.

LIQ13

Notice of final account prior to dissolution
in MVL



For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1

Company details

Company number

05270457

Company name in full

Eckert & Ziegler Bebig Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2

Liquidator's name

Full forename(s)

John Dean

Surname

Cullen

3

Liquidator's address

Building name/number

Menzies LLP

Street

5th Floor, Hodge House

Post town

114-116 St Mary Street

County/Region

Cardiff

Postcode

CF101DY

Country

4

Liquidator's name ❶

Full forename(s)

Rachel Helen

Surname

Lai

❶ Other liquidator

Use this section to tell us about
another liquidator.

5

Liquidator's address ❷

Building name/number

Menzies LLP

Street

5th Floor, Hodge House

Post town

114-116 St Mary Street

County/Region

Cardiff

Postcode

CF101DY

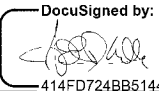
Country

❷ Other liquidator

Use this section to tell us about
another liquidator.

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6		Final account	
		<input checked="" type="checkbox"/> 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	<div>Signature</div> <div>X</div> <div>DocuSigned by:  414FD724BB51443</div> <div>X</div>		
Signature date	<div>d0</div> <div>d1</div> <div>m1</div> <div>m2</div> <div>y2</div> <div>y0</div> <div>y2</div> <div>y3</div>		

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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 **Dhruvi Patel**

Company name **Menzies LLP**

Address
Lynton House
7 - 12 Tavistock Square

Post town
London

County/Region

Postcode **W C 1 H 9 L T**

Country

DX

Telephone **020 7387 5868**

**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

ECKERT & ZIEGLER BEBIG LIMITED - **IN MEMBERS' VOLUNTARY LIQUIDATION ("THE COMPANY")**

JOINT LIQUIDATORS' FINAL ACCOUNT TO MEMBERS FOR THE PERIOD 1 DECEMBER 2021 TO 28 NOVEMBER 2023

DATED 1 DECEMBER 2023

1. INTRODUCTION

- 1.1 Further to my appointment as Joint Liquidator of the Company on 1 December 2021, I now present my final account of the winding up pursuant to Section 94 of the Insolvency Act 1986 ("the Act") and rule 18.14 of The Insolvency (England and Wales) Rules 2016 ("the Rules").
- 1.2 I am required to provide certain information about the Company and the Liquidators in accordance with provisions of the Rules. This information can be found in Appendix I.
- 1.3 My receipts & payments account for the liquidation period from 1 December 2021 to 28 November 2023, as well as the period since my last progress report, is attached at Appendix II.
- 1.4 Details of the progress during the period 1 December 2021 to 28 November 2023 are set out below. Please note that this final account should be read in conjunction with my previous progress report issued to members on 25 January 2023.

2. ASSET REALISATIONS

- 2.1 Realisations during the liquidation period are set out below.

Cash at bank

- 2.2 The Company held two bank accounts with Commerzbank plc, a Sterling and Euro account.

- 2.3 In my previous report the cash at bank figure reported was £394,223.19. However, in the period since my last report, I carried out a full reconciliation of the bank statements. It was discovered that a former customer of the Company had paid a number of invoices totaling £45,526.31 in error to the Company rather than to the shareholder. The funds have now been recorded separately on the receipts and payments account as "sundry receipts".

- 2.4 The cash at bank figure has been reduced to £348,696.88. The figure per Declaration of Solvency was £352,508.69 and the difference of £3,811.81 relates to bank charges on both accounts.

Sundry receipts

- 2.5 As mentioned above, the Company received £45,526.31 in error from a former customer. The funds have been paid to the shareholder, being the correct recipient of these monies.

VAT repayment

- 2.6 I received £4,141.05 in respect of four VAT repayments for the periods ended 31 December 2020, 31 March 2021, 30 June 2021 and 30 September 2021. £430 was received in the period since my last report in relation to period ended 30 September 2021.

Tax refund

- 2.7 I received £901.92 from HM Revenue & Customs ("HMRC"). However, it was unclear what this related to. I made enquires with HMRC and they advised it related to VAT, but were not able to confirm the relevant period.

VAT refund

- 2.8 I received £82.58 from HMRC in respect of an overpayment of VAT for the period ended 31 March 2022.

Bank Interest

- 2.9 During the liquidation, total interest of £766.78 has accrued. In the period since my last report, bank interest of £761.75 has accrued.

Other assets

- 2.10 That there are no assets remaining to be realised and the affairs of the Company have been fully wound up.

3. LIABILITIES

Corporation tax

- 3.1 Accounts and corporation tax computations for the period ended 30 November 2021 were completed and submitted to HMRC. This was a nil return.

VAT

- 3.2 The Company was de-registered for VAT on 2 October 2022. All VAT returns were filed up to this date and the repayments were received as mentioned above.

PAYE

- 3.3 The Company is not registered for PAYE.

Tax clearance

- 3.4 I have received corporation tax clearance from HM Inspector of Taxes that he will not open up any enquiries into the Company's returns and that the liquidation may be closed.
- 3.5 I have also sought and obtained formal clearance from the MVL team at the Enforcement and Insolvency Service of HMRC. I have received confirmation from them that they have no claim in the liquidation and that they have no objection to the conclusion of the liquidation.

Unsecured creditors

- 3.6 The Company had no know creditors at the date of liquidation.

4. DISTRIBUTION TO MEMBERS

- 4.1 On 17 November 2023 I declared and paid a first and final distribution to the member of £348.36643 per £1 share. There were 1,000 shares and the amount distributed was £348,366.43.

5. **JOINT LIQUIDATORS' REMUNERATION**

- 5.1 The Joint Liquidators' remuneration was fixed by a resolution of members passed on 1 December 2021 by reference to time properly incurred by us and our staff in attending to matters arising in the winding up.
- 5.2 During the period since my last report, the Joint Liquidators' and our staff have incurred time costs of £15,171.50, made up to 49.20 hours at an average charge out rate of £308.36 per hour. I have incurred total time costs of £23,178.30 made up to 80.60 hours at an average charge out rate of £287.57 per hour.
- 5.3 I have charged and drawn remuneration of £5,000 during the liquidation period, of which £1,000 was charged and drawn in the period since my last report. Please see attached the following:

- Appendix III - A breakdown of the time costs incurred by the Joint Liquidators and our staff for the period 1 December 2022 to 28 November 2023
- Appendix IV - A breakdown of the total time costs incurred by the Joint Liquidators and our staff for the liquidation period 1 December 2021 to 28 November 2023
- Appendix V - Narrative of work undertaken in the period 1 December 2022 to 28 November 2023

5.5 A copy of "A Members' Guide to Insolvency Practitioners Fees", together with an explanatory note which shows Menzies LLP's fee policy are available at the link <https://www.menzies.co.uk/helping-you/business-recovery/fees-guide/>

6 JOINT LIQUIDATORS' EXPENSES AND DISBURSEMENTS

Professionals, sub-contractors and other expenses

6.1 Please see the receipts and payments account detailed at Appendix II, which shows the payments made from the estate during the liquidation.

6.2 The Company's tax advisors, BDO LLP, were retained to assist with matters of taxation. They have billed and been paid £615 plus VAT. These costs were approved by the members and settled.

Joint Liquidators' Disbursements

6.3 In relation to disbursements, where my firm has incurred a cost that is directly referable to this matter and the payment was made to a third party, these costs have been reimbursed. Disbursements of this nature which my firm has incurred and reimbursed during this period are shown below.

Type of disbursement	Incurred in the period 01.12.2021 to 30.11.2022 (£)	Paid in the period 01.12.2021 to 30.11.2022 (£)	Incurred in the period 01.12.2022 to 28.11.2023 (£)	Paid in period 01.12.2022 to 28.11.2023 (£)	Remains outstanding (£)
Statutory advertising	282.15	-	-	282.15	-
Land Registry fee	11.00	-	-	11.00	-
Specific penalty bond	80.00	-	-	80.00	-
Total	373.15			375.15	-

6.4 No disbursements have or will be claimed which, while costs referable to this matter, did not involve a payment to a third party. Neither will any cost be reimbursed which includes an element of shared or allocated cost (e.g. photocopying).

7. MEMBERS RIGHTS

Members' right to request further information

7.1 Members of the company with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company or a member with the permission of the court, may (in writing) request me to provide additional information regarding remuneration or expenses already supplied within this account in accordance with rule 18.9 of the Rules. In accordance with rule 18.9(2) of the Rules, such a request or application for leave must be made within 21 days of receipt of this report.

Members' right to challenge remuneration and/or expenses

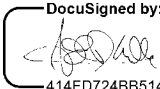
- 7.2 Members of the company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, or any member with permission of the court, may apply to court for one or more orders under rule 18.36(4) and 18.37(4) of the Rules. In accordance with rule 18.34(3), such applications must be made within eight weeks of receipt of this account.

8. DATA PROTECTION NOTICE

- 8.1 The Joint Liquidators are data controllers of personal data as defined by the relevant provisions of the applicable data protection legislation. Menzies LLP will act as a data processor on our instructions. Personal data will be kept secure and processed only for matters relating to the liquidation appointment. Full details of our privacy notice is at the following link:
<https://www.menzies.co.uk/legal/> .

9. CONCLUDING REMARKS

- 9.1 Approximately three months after filing the final account with the Registrar of Companies, the Company will be dissolved.

DocuSigned by:

414FD724BB51443...
John Dean Cullen
Joint Liquidator

Appendix I

Statutory information about the Company and Liquidators

Company name:	Eckert & Ziegler Bebig Limited
Company number:	05270457
Trading address:	3a Didcot Park, Churchward, Didcot, OX11 7HB
Registered office:	Lynton House, 7-12 Tavistock Square, London WC1H 9LT
Former registered office:	3a Didcot Park, Churchward, Didcot, OX11 7HB
Principle trading activity:	Provide human health activities
Joint Liquidators' names:	John Dean Cullen and Rachel Helen Lai
Joint Liquidators' address:	Lynton House, 7 - 12 Tavistock Square, London, WC1H 9LT
Date of appointment:	1 December 2021
Details of any changes of Liquidator:	There were no changes of Liquidator in this period
Contact details of Liquidators:	Dhruvi Patel by email at DPatel@menzies.co.uk , +44 (0)3309 129281

Appendix II

Joint Liquidators receipts and payments account for the period 1 December 2021 to 28 November 2023

All items detailed on the receipts and payments account are shown net of VAT as the Company was VAT registered. VAT has been recovered for the benefit of the liquidation estate.

RECEIPTS	Declaration of Solvency £	From 01/12/2021 To 30/11/2022 £	From 01/12/2022 To 28/11/2023 £	Total £
Tax Refund		0.00	901.92	901.92
VAT Refund		0.00	82.58	82.58
Cash at Bank	352,508.69	348,696.88	0.00	348,696.88
VAT Repayment	4,141.00	3709.55	430.50	4,140.05
Sundry receipts		45,526.31	0.00	45,526.31
Bank Interest Gross		5.03	761.75	766.78
		<u>397,937.77</u>	<u>2,176.75</u>	<u>400,114.52</u>
PAYMENTS				
Specific Bond		0.00	80.00	80.00
Pre-liquidation costs		4,000.00	0.00	4,000.00
Liquidators' Remuneration		0.00	1,000.00	1,000.00
Sundry payments		0.00	45,526.31	45,526.31
Accountancy Fees		615.00	0.00	615.00
Corporation Tax		0.00	244.63	244.63
Statutory Advertising		0.00	282.15	282.15
Ordinary Shareholders (£348.36643 per £1 share)		0.00	348,366.43	348,366.43
		<u>4,615.00</u>	<u>395,499.52</u>	<u>400,114.52</u>
Net Receipts/(Payments)		<u>393,322.77</u>	<u>(393,322.77)</u>	<u>0.00</u>
MADE UP AS FOLLOWS				
Barclays Bank NIB		392,399.77	(392,399.77)	-
VAT Receivable/(Payable)		923.00	(923.00)	-
		<u>393,322.77</u>	<u>(393,322.77)</u>	<u>-</u>

Appendix III

Analysis of Joint Liquidators' time costs for the period 1 December 2022 to 28 November 2023

Classification of Work Function	Partner/ Director	Manager	Senior	Administrator	Support	Total Hours	Time Costs £	Blended Hourly Rate £
Administration & Planning	2.70	12.40	8.90	4.40	0.70	29.10	9,457.00	324.98
Realisation of Assets	-	0.50	-	-	-	0.50	175.00	350.00
Creditors	0.40	3.30	12.40	3.50	-	19.60	5,539.50	282.63
Total Hours	3.10	16.20	21.30	7.90	0.70	49.20		
Total Costs	1,679.00	5,950.00	5,899.00	1,581.00	62.50		15,171.50	308.36

Remuneration charged and drawn in the peiroid 01.12.22 to 28.11.23 -

Balance of Time Costs Accrued but will be written -off 15,171.50

CHARGE OUT RATES OF INSOLVENCY TEAM MEMBERS		
	From 1 September 2023	1 June 2022 to 31 August 2023
	£ per hour	£ per hour
Partner/Director	530-640	500-580
Manager	330-495	300-450
Senior	300-310	270-280
Administrator	165-245	150-220
Support Staff	130	120

- Note 1 There may have been a number of promotions through the various grades during the period of the administration.
- Note 2 Overhead costs are reflected in the charge out rates detailed.
- Note 3 The charge-out rate of the Insolvency Practitioner for this assignment are currently £585 per hour, a manager is £385 per hour and the administrator is £310 per hour.
- Note 4 Time is recorded in minimum units of 6 minutes.

Appendix IV

Analysis of Joint Liquidators' time costs for the period 1 December 2021 28 November 2023

Classification of Work Function	Partner/ Director	Manager	Senior	Administrator	Support	Total Hours	Time Costs £	Blended Hourly Rate £
Administration & Planning	4.40	16.20	12.00	16.10	2.50	51.20	14,665.80	286.44
Realisation of Assets	-	1.40	0.60	0.20	-	2.20	677.00	307.73
Creditors	0.50	7.50	15.20	3.70	0.30	27.20	7,835.50	288.07
Total Hours	4.90	25.10	27.80	20.00	2.80	80.60		
Total Costs	2,578.00	8,942.00	7,654.00	3,712.00	292.30		23,178.30	287.57

Remuneration charged and drawn in the period up to 30.11.22

5,000.00

Remuneration charged and drawn in the period 01.12.22 to 28.11.23

-

Balance of Time Costs Accrued but will be written off

18,178.30

CHARGE OUT RATES OF INSOLVENCY TEAM MEMBERS

	From 1 September 2023	1 June 2022 to 31 August 2023
	£ per hour	£ per hour
Partner/Director	530-640	500-580
Manager	330-495	300-450
Senior	300-310	270-280
Administrator	165-245	150-220
Support Staff	130	120

Note 1 There may have been a number of promotions through the various grades during the period of the administration.

Note 2 Overhead costs are reflected in the charge out rates detailed.

Note 3 The charge-out rate of the Insolvency Practitioner for this assignment is currently £585 per hour, a manager is £385 and the administrator is £310 per hour.

Note 4 Time is recorded in minimum units of 6 minutes.

Appendix V

Narrative of work undertaken in the period 1 December 2021 to 28 November 2023

At the meeting of members held on 1 December 2021, it was resolved that my remuneration be fixed by reference to the time properly given by me and my staff in attending to matters arising in the winding up.

The work required is delegated to the most appropriate level of staff taking account of the size and technical nature of the work. Given the size and technical nature of the liquidation, much of the work described in the sections above has been undertaken by me and an administrator. Additional assistance has been provided by cashiers dealing with banking and statutory duties, and administrators offering various support services. All the time spent on administering various duties is charged directly to the case in 6 minute units.

1. Administration and Planning
 - Dealing with all routine correspondence and emails relating to the case;
 - Opening, maintaining and managing the office holders' estate bank account and cashbook;
 - Undertaking regular bank reconciliations of the bank account containing estate funds;
 - Reviewing the adequacy of the specific penalty bond on a quarterly basis;
 - Undertaking periodic reviews of the progress of the case;
 - Overseeing and controlling the work done on the case by case administrators;
 - Preparation of progress report; and
 - Filing returns at Companies House.
2. Creditors/Members
 - Preparing and filing Corporation Tax returns;
 - Seeking closure clearance from HMRC and other relevant parties;
 - Correspondence and liaison with members in relation to the liquidation;
 - Correspondence in relation to a final distribution to members; and
 - Liaising with HMRC regarding the VAT repayments.
3. Realisation of assets
 - Reconciliation of the Company's bank statements.