

LIQ03

Notice of progress report in voluntary winding up



Companies House

TUESDAY



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15/10/2019

#44

COMPANIES HOUSE

1 Company details

Company number 0 6 2 0 3 5 7 5

Company name in full Environmental Manufacturing (Uk) Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Isobel

Surname Brett

3 Liquidator's address

Building name/number 21 Highfield Road

Street

Post town Dartford

County/Region Kent

Postcode

Country

4 Liquidator's name

Full forename(s)

Surname

● Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address

Building name/number

Street

Post town

County/Region

Postcode

Country

● Other liquidator

Use this section to tell us about
another liquidator.

LIQ03

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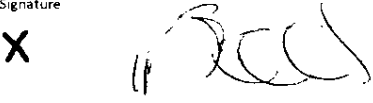
6 Period of progress report

From date	0	3	1	0	2	0	1	8
To date	0	2	1	0	2	0	1	9

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature	Signature	
		
Signature date	d / d	m / m
	1 / 2	2 / 2

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Notice of progress report in voluntary winding up



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.

Isobel Susan Brett

Bretts Business Recovery Limited

21 Highfield Road

Dartford

Kent

Postcode	D	A	1		2	J	S
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DX

01474 532862



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](http://www.gov.uk/companieshouse)

**ENVIRONMENTAL MANUFACTURING (UK) LIMITED IN MEMBERS' VOLUNTARY
LIQUIDATION**

ANNUAL REPORT

9 October 2019

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ENVIRONMENTAL MANUFACTURING (UK) LIMITED IN MEMBERS' VOLUNTARY
LIQUIDATION
ANNUAL REPORT 9 OCTOBER 2019

1. INTRODUCTION

The purpose of this report is to detail my acts and dealing as Liquidator for the year 03 October 2018 to 02 October 2019 (the "Review Period") and it should be read in conjunction with my previous correspondence to Members.

2. EXECUTIVE SUMMARY

A summary of key information in this report is detailed below.

Realisations

Asset	Estimated to realise per Declaration of Solvency £	Realisations to date £	Estimated future realisations £	Estimated total realisations £
Investments	Nil	208	Nil	208
Cash at Bank	515,374	515,354	Nil	515,354
Bank Interest	Nil	104	Nil	104
Total	515,374	515,666	Nil	515,666

Expenses

Expense	Expense incurred to date	Estimated further expense to closure	Total expense
Liquidator's Fees	3,000	Nil	3,000
Specific Penalty Bond	396	Nil	396
Statutory Advertising	246	Nil	246
Licence Fees	230	Nil	230
Total	3,872	Nil	3,872

Dividend and Distributions

Class	Dividends and Distributions paid to date
Secured creditors	N/A
Preferential creditors	N/A
Unsecured creditors	100p in the £1
Ordinary shareholder	578.09p per share

3. STATUTORY INFORMATION AND APPOINTMENT DETAILS

REGISTERED NAME, ADDRESS AND NUMBER

Environmental Manufacturing (Uk) Limited (In Liquidation), ("the Company")

Registered office: 21 Highfield Road, Dartford, Kent DA1 2JS

Former Registered Office: Entec House, Tomo Industrial Estate, Creeping Road, Stowmarket, Suffolk IP14 5AY

Registered Number: 06203575

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Other trading names: None

APPOINTMENT DETAILS

Name of Liquidator: Isobel Susan Brett

Address of Liquidator: 21 Highfield Road, Dartford, Kent DA1 2JS

Date of Appointment: 03 October 2017

Change in Officeholder: None

4. ADMINISTRATION AND PLANNING (INCLUDING STATUTORY REPORTING)

As Liquidator, I am required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit, they assist in the efficient and compliant progressing of the Liquidation, which ensures that I and my staff carry out our work to high professional standards. The narrative detail in respect of these tasks may be found in Appendix 2.

5. ASSET REALISATIONS

My Receipts and Payment account for the period ending 02 October 2019 is attached at Appendix 1. Funds have been banked in a designated interest-bearing client account with Lloyds Bank plc. No gross bank interest has been received during the period under review.

The Receipts and Payments account provided with my last progress report incorrectly stated statutory interest of £36.49 had been paid in respect of unsecured creditors' claims. Following a review of the interest payments made, the sum of £36.37 related to part of the interest chargeable in respect of a corporation tax liability of £8,646.34 and the sum of 12p related to statutory interest payable in respect of HM Revenue & Customs' unsecured claim as detailed below.

Asset Summary

Asset Name	Est. To Realise £	Realised to Date £
Investments	0	208
Cash at Bank	515,375	515,355
Bank Interest Gross	0	105
Total	515,375	515,668

There have been no further asset realisations during the Review Period.

Repayment by the Shareholder

Following the conclusion of a tax enquiry undertaken by HM Revenue & Customs ("HMRC"), it emerged that the sum of £8,646.34 remained payable to HMRC in respect of corporation tax, relating to a pre-Liquidation accounting period, together with interest of £78.24. The sum of £8,688.21 was repaid to the estate by the

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shareholder in accordance with the indemnity signed prior to my appointment in order to settle the liability.

6. CREDITORS' CLAIMS & DIVIDEND PAYMENTS

Secured Creditors

An examination of the Company's mortgage register held by the Registrar of Companies reflected that the Company has not granted any debentures.

Preferential Creditors

There are no preferential creditors.

Unsecured Creditors

My previous report incorrectly stated the value of unsecured creditors' claims as £304,709. The Declaration of Solvency reflected two creditors with an estimated total liability of £238,325 which comprised £82,980 in respect of a pre appointment corporation tax liability and £155,345 due to an associated Company. Claims totalling £221,944 were received and these have been paid in full as detailed below.

The outstanding corporation tax liability had been paid prior to the commencement of the Liquidation by the associated Company and therefore their claim of £221,937 included this amount. A small claim of £7.67 was subsequently received from HMRC.

Dividends Paid to Date:

Date	Description	Pence in Pound	Total Amount Distributed £
15/11/2017	First and final dividend	100 p in £	221,937
12/12/2017	First and final dividend	100 p in £	7.67
Total		100 p in £	221,944.67

Statutory Interest

All creditors were paid in full and were entitled to 8% statutory interest from the date of Liquidation to the date of payment in full. The associated Company waived their right to statutory interest and the sum of 12p was paid to HMRC in respect of their claim of £7.67.

7. COSTS AND EXPENSES

Fixed fee agreed with the Director and ratified by member

My remuneration was previously authorised by the member at a meeting held on 3 October 2017 and the following Ordinary Resolution was passed in respect of my remuneration:

"That the Liquidator's fee will be charged as a fixed amount of £3,000 plus disbursements plus VAT".

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I have drawn a fee of £3,000 plus VAT in respect of the resolution passed.

Liquidator's Disbursements

Category 1 disbursements represent the simple reimbursement of actual out of pocket payments made on behalf of the assignment. No category 1 disbursements have been incurred in the Review Period. Total category 1 disbursements incurred during the Liquidation total £872 as detailed below:

Expense	Amount of Expense incurred and paid	Amount Outstanding
Specific Penalty Bond	396	Nil
Statutory Advertising	246	Nil
Licence Fees	230	Nil
Total	872	Nil

No category 2 disbursements have been charged in this matter.

A copy of 'A Members' Guide to Liquidators' Fees' together with the firms charge-out rate and disbursement policy may be found at www.brettsbr.co.uk/mglf. A hard copy of both the Members' Guide and the firm's charge-out rate and disbursement policy may be obtained on request.

8. SHAREHOLDER DISTRIBUTIONS

Share Capital

The Company's authorised and issued share capital was £500 representing 500 £1 Ordinary shares issued to Richard Marshall.

The following distributions have been made to shareholder:

Date	Share Class	Rate (£ per Share)	Total Distributed
15/11/2017	Ordinary	578.02	289,012
14/03/2018	Ordinary	0.07	36
Total		578.09	289,048

9. FURTHER INFORMATION

A member may, with the permission of the court or with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company request further details of the Liquidator's remuneration and expenses, within 21 days of receipt of this report.

A member may, with the permission of the court or with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the company, apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report.

10. CONCLUSION

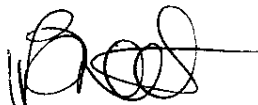
Clearance has been received from HMRC in respect of PAYE and clearance has been requested in respect of Corporation Tax following the payment of the aforementioned liabilities. Once clearance has been received, I will be in a position to conclude the Liquidation.

I confirm that the Company's centre of main interest is in the UK. Accordingly the Council Regulations (EC) No 1346/2000 of 29 May 2000 on insolvency proceedings will apply which is replaced and superseded by Regulation (EU) 2015/848 of the European Parliament and of the Council of 20 May 2015 on insolvency proceedings. The EU Insolvency Regulation (EC/1346/2000) will continue to govern insolvency proceedings that are opened in the EU before 26 June 2017.

As an Insolvency Practitioner, when carrying out all professional work relating to an insolvency appointment, I am bound by the Insolvency Code of Ethics, as well as by the regulations of my professional body. More details about these matters, Provision of Services Regulations and general information about Bretts Business Recovery Limited that is of relevance to creditors can be found at <http://www.brettsbr.co.uk/insolvency-rules/servicesregulations/>.

The General Data Protection Regulation requires that individuals whose data is being held be provided with information about their rights. A privacy notice is available at <http://www.brettsbr.co.uk/privacy-policy/>.

If you require any further information please contact Allysonn Stafford on 01474 532862.



Isobel Susan Brett
Liquidator

Enc

From 03 October 2018 To 02 October 2019

NIL

**Isobel Susan Brett
Liquidator**

Appendix 2

Narrative detail of work undertaken in the Review Period

General Description	Includes
Administration and Planning	
Statutory Filing	Filing of documents to meet statutory requirements
Document maintenance/file review/checklist	Filing of documents Periodic file reviews Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Requesting bank statements Bank account reconciliations Maintenance of the estate cash book Banking remittances and issuing BACS payments
Planning / Review	Discussions regarding strategies to be pursued Meetings with team members to consider practical, technical and legal aspects of the case
Members Reports	Preparing annual progress report to the member
Other	
Repayment from shareholder & settlement of corporation tax liability	Review calculation received from HMRC in respect of the pre appointment Corporation Tax liability Liaise with HMRC to calculate interest due and payable Liaise with Shareholder regarding amount of repayment required Arrange for payment of liability and interest to HMRC Contact HMRC to request clearance for corporation tax