

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 | 0 6 2 0 3 5 7 5 | → Filling in this form Please complete in typescript or in bold black capitals. |
| Company name in full | Environmental Manufacturing (Uk) Limited | |

| | | |
|------------------|--------------------------|--|
| 2 | Liquidator's name | |
| Full forename(s) | Isobel | |
| Surname | Brett | |

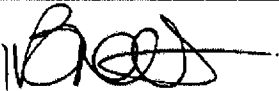
| | | |
|----------------------|-----------------------------|--|
| 3 | Liquidator's address | |
| Building name/number | 21 Highfield Road | |
| Street | | |
| Post town | Dartford | |
| County/Region | Kent | |
| Postcode | D A 1 2 J S | |
| Country | | |

| | | |
|------------------|--------------------------|---|
| 4 | Liquidator's name | |
| Full forename(s) | | Other liquidator Use this section to tell us about another liquidator. |
| Surname | | |

| | | |
|----------------------|-----------------------------|---|
| 5 | Liquidator's address | |
| Building name/number | | Other liquidator Use this section to tell us about another liquidator. |
| Street | | |
| Post town | | |
| County/Region | | |
| Postcode | | |
| Country | | |

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| | | |
|------------------------|--|--|
| 6 | Final account | |
| | <input 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  X</div> | |
| Signature date | <div>^d1^d4</div> <div>^m0^m1</div> <div>^y2^y0^y2^y2</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.

Isobel Susan Brett

Bretts Business Recovery Limited

21 Highfield Road

Dartford

Kent

Postcode

D

A

1

2

J

S

DX

01474 532862



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



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.

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

LIQUIDATOR'S FINAL ACCOUNT

14 January 2022

Bretts Business Recovery Limited
21 Highfield Road
Dartford
Kent
DA1 2JS

**ENVIRONMENTAL MANUFACTURING (UK) LIMITED IN MEMBERS' VOLUNTARY
LIQUIDATION
FINAL ACCOUNT
14 January 2022**

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**ENVIRONMENTAL MANUFACTURING (UK) LIMITED IN MEMBERS' VOLUNTARY
LIQUIDATION
FINAL ACCOUNT
14 January 2022**

1. INTRODUCTION

I was appointed Liquidator of Environmental Manufacturing (UK) Limited on 03 October 2017. The purpose of this final account is to summarise the winding-up as a whole and to put the member on notice of my intention to seek release from office. The final account details my acts and dealings as Liquidator and it should be read in conjunction with my previous reports to the member.

2. EXECUTIVE SUMMARY

A summary of the information provided in this report is detailed below.

Asset Realisations

| Realisation | Estimated to realise per Declaration of Solvency £ | Total Realisations £ |
|--------------------------------------|--|----------------------|
| Cash at Bank | 515,375.00 | 515,354.96 |
| Investments | Nil | 208.00 |
| Tax Refunds | Nil | 55,742.98 |
| Bank Interest Gross | Nil | 126.37 |
| Repayments by Shareholder | Nil | 8,695.88 |
| Repayment of director's loan account | Nil | 1,381,871.00 |
| Total | 515,375.00 | 1,961,999.19 |

Expenses

| Expense | Total Expense Incurred £ | Total Expenses Paid £ |
|---------------------|--------------------------|-----------------------|
| Liquidator's Fees | 6,000.00 | 6,000.00 |
| Category 1 expenses | 872.00 | 872.00 |
| VAT Irrecoverable | 1,374.40 | 1,374.40 |
| Corporation Tax | 8,724.58 | 8,724.58 |

Distributions

| Class | Rate of Distribution | Total Paid £ |
|-----------------------|----------------------|--------------|
| Unsecured Creditors | 100p in the £1 | 450,194.79 |
| Ordinary Shareholders | 2,989.66p per share | 1,494,833.42 |

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
 Other Trading Names: None

**ENVIRONMENTAL MANUFACTURING (UK) LIMITED IN MEMBERS' VOLUNTARY
LIQUIDATION
FINAL ACCOUNT
14 January 2022**

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 Payments Account for the period from 3 October 2021 to 14 January 2022 and for the period of Liquidation is attached at Appendix 1, which I have reconciled to the financial records that I am required to maintain. All receipts and payments are shown net of VAT.

Funds have been banked in a designated client account held at Lloyds Bank. No gross bank interest has been received since my last report and a total of £126.37 has been received in the period of the Liquidation.

I have detailed below key information about asset realisation; however, more detailed narrative about the work undertaken may be found at Appendix 2.

According to the Declaration of Solvency lodged in these proceedings, the assets of the Company had an estimated value of £515,374.96 which comprised principally of the assets detailed below.

Asset Summary

| Assets | Estimated to Realise £ | Total Realisations £ |
|--|-------------------------------|-----------------------------|
| Cash at Bank | 515,374.96 | 515,354.96 |
| Investments | Nil | 208.00 |
| Tax Refund | Nil | 55,742.98 |
| Gross Bank Interest | Nil | 126.37 |
| Repayment by Shareholder | Nil | 8,695.88 |
| Repayment of a Director's Loan Account | Nil | 1,381,871.00 |
| Total | 515,374.96 | 1,961,999.19 |

Assets

Director's Loan Account

As referred to in my previous report, HM Revenue & Customs ("HMRC") were conducting an enquiry into the taxation affairs of a connected company. Upon the conclusion of that tax

**ENVIRONMENTAL MANUFACTURING (UK) LIMITED IN MEMBERS' VOLUNTARY
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enquiry, it was agreed with HMRC that the Director would be required to make a payment to this Company in settlement of his Director's Loan Account. The sum of £1,381,871 was received.

Cash at Bank

The Declaration of Solvency reflected cash at bank totalling £515,375.00 and the sum of £515,354.96 was received.

Tax Refund

Following the aforementioned loan repayment, HMRC concluded that part of the Director's Loan Account should be reclassified as a salary. Consequently, this resulted in the Company declaring lower profits culminating in a Corporation Tax refund being payable of £55,742.98, after the set off of PAYE due on the Director's salary.

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

A repayment by the sole shareholder of £7.67 was required in order to cover the statutory interest due to HM Revenue & Customs. This amount was repaid in conjunction with the indemnity signed prior to my appointment.

Investments

The amount of £208.00 was repaid by an associated company following on from an intercompany investment which took place pre-appointment.

6. CREDITORS' CLAIMS AND DISTRIBUTIONS

I and my staff have had to carry out key tasks which are detailed in Appendix 2.

Secured Creditor

There are no secured creditors.

Preferential Creditor

There are no known preferential creditors.

Unsecured Creditors – Claims, Dividends and Statutory Interest

The Declaration of Solvency reflected two creditors with an estimated total liability of £238,325 which comprised of £82,980 in respect of the original pre appointment corporation tax liability and £155,345 which was due to an associated Company. I agreed both claims.

**ENVIRONMENTAL MANUFACTURING (UK) LIMITED IN MEMBERS' VOLUNTARY
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It emerged that the corporation tax liability has been paid by the aforementioned associated company and therefore their claim of £221,937 included this amount. An additional claim of £7.67 was subsequently received from HMRC.

I confirm that in accordance with the Insolvency (England and Wales) Rules 2016 following my appointment I advertised a Notice to Creditors to submit their claims and would advise that no other claims were received.

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 I can confirm that the sum of 12p has been paid to HMRC in respect of their entitlement to statutory interest.

Dividends Paid including Statutory Interest:

| Date | Description | Pence in Pound £ | Total Amount Distributed £ |
|--------------|--------------------------|-----------------------------|---------------------------------------|
| 15/11/2017 | First and final Dividend | 100 | 221,937.00 |
| 12/12/2017 | First and final Dividend | 100 | 7.79 |
| 02/03/2021 | First and final Dividend | 100 | 228,250.00 |
| Total | | 100 | 450,194.79 |

7. DISTRIBUTIONS TO THE SHAREHOLDER

Share Capital

The Company's authorised and issued share capital is £500 made up of 500 ordinary share £1 of £500.

Distributions made to the shareholder are detailed below:

| Date | Share Class | Rate (£ per Share) | Total Distributed £ |
|--------------|--------------------|---------------------------|----------------------------|
| 15/11/2017 | Ordinary | 578.02 | 289,012.18 |
| 14/03/2018 | Ordinary | 0.07 | 35.68 |
| 02/03/2021 | Ordinary | 1,533.42 | 766,709.00 |
| 05/03/2021 | Ordinary | 766.67 | 383,333.58 |
| 19/03/2021 | Ordinary | 111.49 | 55,742.98 |
| Total | | 2,989.67 | 1,494,833.42 |

8. LIQUIDATION COSTS AND EXPENSES

The payments shown on the summary of the Receipts and Payments at Appendix 1 are in the main self-explanatory.

Fixed fee agreed with the Director and ratified by the Member

My remuneration was previously authorised by the Member at a meeting held on 03 October 2017 and the following Ordinary Resolution was passed in respect of my remuneration:

**ENVIRONMENTAL MANUFACTURING (UK) LIMITED IN MEMBERS' VOLUNTARY
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"That the Liquidator's fee will be charged as a fixed amount of £3,000 plus disbursements plus VAT".

As a result of the additional work required in relation to assisting with the aforementioned tax enquiry, the Member agreed that a further fee of £3,000 plus VAT could be charged. I have drawn fees totalling £6,000 plus VAT.

Liquidation Expenses

Expenses are any payments made from the estate which are neither an office holder's remuneration nor a distribution to a creditor or member. Expenses also include disbursements which are payments first met by the office holder and then reimbursed from estate funds.

Category 1 expenses incurred during the Liquidation total £2 as detailed below:

| Expense | Amount of Expense incurred and paid £ |
|-----------------------|--|
| Specific Penalty Bond | 396.00 |
| Statutory Advertising | 246.00 |
| Licence Fees | 230.00 |
| Corporation Tax | 8,724.58 |
| VAT Irrecoverable | 1,374.40 |
| Total | 10,970.98 |

No category 2 expenses have been charged in this matter.

A copy of 'A Members' Guide to Liquidators' Fees' together with the firm's charge-out rate and expenses 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 expenses policy may be obtained on request.

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.

I confirm that the member has advised me that he does not intend to request any information under the above Rules and has consented to my proceeding to conclude the Liquidation before the requisite time limit has expired.

10. EC REGULATIONS

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

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(EC/1346/2000) will continue to govern insolvency proceedings that are opened in the EU before 26 June 2017.

11. OTHER INFORMATION

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/>.

12. CONCLUSION

The delivery of this final account to the member and to the Registrar of Companies will conclude the administration of this winding up.

Should you have any queries regarding this matter, or the contents of this report, please do not hesitate to contact Garick Goldman on 01474 532862.



**Isobel Brett
Liquidator**

Environmental Manufacturing (Uk) Limited - In Members Voluntary Liquidation
Liquidator's Abstract of Receipts & Payments

From 03 October 2017 To 14 January 2022

| S of A £ | | From 03/10/21 | From 03/10/17 |
|-----------------------------|---------------------------------------|----------------------|----------------------|
| | | To 14/01/22 | To 14/01/22 |
| ASSET REALISATIONS | | | |
| | Currency Gain | NIL | NIL |
| | Investments | NIL | 208.00 |
| | Tax Refund | NIL | 55,742.98 |
| 515,374.96 | Cash at Bank | NIL | 515,354.96 |
| | Bank Interest Gross | NIL | 126.37 |
| | Repayment by Shareholder | NIL | 8,695.88 |
| NIL | Repayment of a directors loan account | NIL | 1,381,871.00 |
| 515,374.96 | | NIL | 1,961,999.19 |
| COST OF REALISATIONS | | | |
| | Specific Bond | NIL | (396.00) |
| | Office Holders Fees | NIL | (6,000.00) |
| | Corporation Tax | NIL | (8,724.58) |
| | Statutory Advertising | NIL | (246.00) |
| | Vat Irrecoverable | NIL | (1,374.40) |
| | Licence Fees | NIL | (230.00) |
| NIL | | NIL | (16,970.98) |
| UNSECURED CREDITORS | | | |
| | Statutory Interest - Unsecured | NIL | (0.12) |
| (82,980.00) | Corporation Tax | NIL | (7.67) |
| | Directors Loan Account | NIL | (228,250.00) |
| (221,729.00) | Trade Creditor | NIL | (221,937.00) |
| (304,709.00) | | NIL | (450,194.79) |
| DISTRIBUTIONS | | | |
| (500.00) | Ordinary | NIL | (1,111,499.84) |
| | Ordinary Shareholders | NIL | (383,333.58) |
| (500.00) | | NIL | (1,494,833.42) |
| 210,665.96 | | NIL | NIL |

REPRESENTED BY

NIL


Liquidator

**ENVIRONMENTAL MANUFACTURING (UK) LIMITED IN MEMBERS' VOLUNTARY
LIQUIDATION
FINAL ACCOUNT
14 January 2022**

APPENDIX 2

**Detailed narrative of work undertaken in respect of Environmental Manufacturing (Uk)
Limited in Members' Voluntary Liquidation**

| General Description | Includes |
|--|---|
| Administration and Planning | |
| Statutory/advertising | Filing of documents to meet statutory requirements Advertising in accordance with 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 | Preparing correspondence opening and closing accounts Requesting bank statements Bank account reconciliations Correspondence with bank regarding specific transfers Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments |
| Planning / Review | Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case |
| Meeting of Members | Preparation of meeting notices, proxies/voting forms notice of meeting to all members Collate and examine proofs and proxies/votes to decide on resolutions Preparation of meeting file, including agenda, certificate of postage, attendance register, list of members, reports to members and draft minutes of meeting. Responding to queries and questions following meeting Issuing notice of result of meeting and notice of appointment |
| Reports | Prepare annual progress report to members Prepare and issue proposed final account to members Prepare and issue final account to members |
| Realisation of Assets | |
| Cash at Bank | Communication with Company's bank to transfer credit balance and close account |
| Tax Refund | Filing pre liquidation tax returns Correspond with HMRC |
| Creditors | |
| Creditor Communication | Advise HM Revenue & Customs and other creditors of liquidation Request details of any outstanding returns and liabilities Finalising pre appointment tax position Obtaining tax clearance |
| Dividend procedures | Preparation of correspondence to creditors advising of intention to declare distribution Advertisement of notice of proposed distribution Preparation of distribution calculation Preparation of correspondence to creditors announcing declaration of distribution Preparation of cheques/BACS to pay distribution Preparation of correspondence to creditors enclosing payment of distribution Calculation and payment of statutory interest to all creditors |
| Distributions to Members | |
| Distribution procedures | Preparation of distribution calculation Preparation of correspondence to members announcing declaration of distribution Preparation of BACS to pay distribution Preparation of correspondence to members advising payment of distribution & issuing distribution statements |

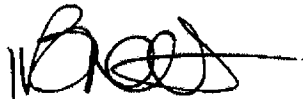
NOTICE OF FINAL ACCOUNT

Company Name: Environmental Manufacturing (Uk) Limited
Company Number: 06203575
Former Company Name(s):
Trading Name:
Registered Office: 21 Highfield Road, Dartford, Kent, DA1 2JS
Principal Trading Address: Entec House, Torno Industrial Estate, Creeting Road, Stowmarket, Suffolk, IP14 5AY

This Notice is given under Rule 5.10 of the Insolvency (England & Wales) Rules 2016 ("the Rules"). It is delivered by the Liquidator, Isobel Susan Brett of Bretts Business Recovery Limited, 21 Highfield Road, Dartford, Kent, DA1 2JS, (telephone number 01474 532862), who was appointed by the members.

The Liquidator hereby confirms that:

- (a) the Company's affairs are fully wound up;
- (b) within 14 days of the date of the final account, the liquidator will deliver a copy of the account to the Registrar of Companies; and
- (c) the liquidator will vacate office and be released under Section 171 of the Insolvency Act 1986 on delivering the final account to the Registrar of Companies.



Signed _____

Isobel Susan Brett
Liquidator

Date: 14 January 2022

| | |
|--|--|
| Name of Insolvency Practitioner: | Isobel Susan Brett |
| Nature of Appointment: | Liquidator |
| Date of Appointment: | 3 October 2017 |
| Address of Insolvency Practitioner: | 21 Highfield Road, Dartford, Kent, DA1 2JS |
| IP Number: | 9643 |
| Contact Name: | Garick Goldman |
| Email Address: | garickgoldman@brettsbr.co.uk |
| Telephone Number: | 01474 532862 |