

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



Companies House

FRIDAY



\*A7WXZTØP\*

A10

11/01/2019

#94

COMPANIES HOUSE

please  
house

### 1 Company details

Company number 0 7 5 3 6 0 3 9

Company name in full Leigh Lewis Associates Limited

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

### 2 Liquidator's name

Full forename(s) Peter

Surname Wastell

### 3 Liquidator's address

Building name/number Rivers Lodge

Street West Common

Post town Harpenden

County/Region Herts

Postcode A L 5 2 J D

Country

### 4 Liquidator's name ①

Full forename(s)

Surname

① Other liquidator  
Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number

Street

Post town

County/Region

Postcode

Country

② Other liquidator  
Use this section to tell us about  
another liquidator.

# LIQ13

Notice of final account prior to dissolution in MVL

## 6 Final account

☐ 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

Signature

X

*[Handwritten Signature]*

X

Signature date

<sup>d</sup>0

<sup>d</sup>7

<sup>m</sup>0

<sup>m</sup>1

<sup>y</sup>2

<sup>y</sup>0

<sup>y</sup>1

<sup>y</sup>9

LIQ13

Notice of final account prior to dissolution in MVL

**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	Paul Whiter
Company name	Verulam Advisory
Address	Rivers Lodge
	West Common
Post town	Harpenden
County/Region	Herts
Postcode	A L 5 2 J D
Country	
DX	
Telephone	01727 701788

**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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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)

**Leigh Lewis Associates Limited**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**  
**From 1 November 2017 To 4 January 2019**

<b>S of A £</b>		<b>£</b>	<b>£</b>
	<b>ASSET REALISATIONS</b>		
	Tax Refund	45.42	
696.00	VAT Refund	1,046.28	
109,298.00	Cash at Bank	109,292.67	
4,065.00	Funds In Client Account	4,065.60	
	Bank Interest Gross	51.63	
	Sundry Receipt	3.00	
			114,504.60
	<b>COST OF REALISATIONS</b>		
	Specific Bond	120.00	
	Office Holders Fees	3,000.00	
	Corporation Tax	9.69	
	Statutory Advertising	253.80	
	Bank Charges	14.43	
			(3,397.92)
	<b>UNSECURED CREDITORS</b>		
(7,388.00)	Directors	7,388.00	
(4,400.00)	Corporation Tax	4,430.06	
(1,750.00)	Accountancy Fees	1,750.00	
			(13,568.06)
	<b>DISTRIBUTIONS</b>		
(100.00)	Ordinary Shareholders	97,538.62	
			(97,538.62)
<b>100,421.00</b>			<b>0.00</b>
	<b>REPRESENTED BY</b>		
			<b>NIL</b>

Peter Wastell  
Liquidator

**Leigh Lewis Associates Limited  
(In Members' Voluntary Liquidation)**

**Final Account**

**Peter Wastell  
Verulam Advisory  
Rivers Lodge  
West Common  
Harpenden  
Herts  
AL5 2JD**

# Final Account

Leigh Lewis Associates Limited (In Liquidation)

Date: 4 January 2019

## 1. EXECUTIVE SUMMARY

This Final Account summarises the winding-up as a whole as well as events since the last progress report dated 2 November 2018 ("the Review Period").

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

### Realisations

Realisation	Estimated to realise per Declaration of Solvency	Total realisations
Tax refund	45.42	45.42
VAT refund	696.00	1,046.28
Cash at bank	109,298.00	109,292.67
Funds in client account	4,065.00	4,065.60
Bank interest		51.63

### Expenses

Expense	Total expense incurred	Total payments made
Liquidator's fees	3,000.00	3,000.00
Specific bond	120.00	120.00
Corporation tax	9.69	9.69
Statutory advertising	253.80	253.80
Bank charges	14.43	14.43

### Distributions

Class	Distribution	Total paid
Unsecured creditors	100p in the £	13,568.06
Ordinary shareholders	£975.38 per share	97,538.62

## 2. INTRODUCTION

I was appointed Liquidator of Leigh Lewis Associates Limited ("the Company") on 1 November 2017.

The purpose of this Final Account is to summarise the winding-up as a whole and to put members on notice of the Liquidator's intention to seek release from office. The Final Account details the acts and dealing of the Liquidator and it should be read in conjunction with previous correspondence to members.

## 3. 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

## Final Account

Leigh Lewis Associates Limited (In Liquidation)

Date: 4 January 2019

to high professional standards. The narrative detail in respect of these tasks may be found in Appendix 3.

### 4. ASSET REALISATIONS

My Receipts and Payments Account for the whole period of the winding-up and for the period from my last progress report is attached at Appendix 1.

I have detailed below key information about asset realisations, 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 £114,059 which comprised the following:

#### Cash at Bank

The Company's bank account was closed and the closing balance of £109,292.67 was transferred to the Liquidation account.

#### VAT Refund

The sum of £1,046.28 was received from HMRC in relation to a VAT repayment. In addition, the sum of £45.42 was received in relation to an overpayment of corporation tax paid by the company.

#### Funds in client account

The sum of £4,065 was paid into the estate and was utilised to pay the liquidator's agreed fee and to pay various expenses including statutory advertising and the liquidator's specific bond.

### 5. CREDITORS

I have had to carry out key tasks which are detailed at Appendix 2.

#### Unsecured creditors

A notice to creditors requiring them to submit claims was published in the Gazette. In addition, several letters were sent to HMRC seeking confirmation of their claims and that no tax liabilities remained.

The following payments were made to creditors:

Class of creditor / payment	Total amount paid
Non-preferential unsecured creditors – 100p in the £	13,568.06

## Final Account

Leigh Lewis Associates Limited (In Liquidation)

Date: 4 January 2019

### 6. DISTRIBUTIONS TO SHAREHOLDERS

The following distributions were made to the shareholders:

Date of distribution	£ per share distributed	Total amount distributed (cash)	Total amount distributed (in specie)
7 February 2018	900.00	90,000.00	Nil
18 April 2018	64.58	6,458.62	Nil
2 November 2018	10.80	1,080.00	Nil

### 7. COSTS AND EXPENSES

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

#### Pre-and post Appointment costs including Liquidator's remuneration

The members authorised the fee of £3,000 plus VAT and disbursements for assisting the directors in placing the Company into Liquidation and with preparing the Declaration of Solvency plus for acting as Liquidator of the Company. This sum was paid from the estate on 28 November 2017.


#### Liquidator's Disbursements

The Liquidator's category 1 disbursements paid are detailed at Appendix 1 and represent the simple reimbursement of actual out of pocket payments made on behalf of the assignment.

### 8. CONCLUSION

The delivery of this final account to members and to the Registrar of Companies concludes 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 Paul Whiter.



Peter Wastell  
Liquidator



**Final Account**

**Leigh Lewis Associates Limited (In Liquidation)**

**Date: 4 January 2019**

**Appendix 1**

**Leigh Lewis Associates Limited**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Declaration of Solvency £		From 01/11/2018 To 04/01/2019 £	From 01/11/2017 To 04/01/2019 £
	ASSET REALISATIONS		
	Tax Refund	NIL	45.42
696.00	VAT Refund	NIL	1,046.28
109,298.00	Cash at Bank	NIL	109,292.67
4,065.00	Funds In Client Account	NIL	4,065.60
	Bank Interest Gross	NIL	51.63
	Sundry Receipt	NIL	3.00
		NIL	114,504.60
	COST OF REALISATIONS		
	Specific Bond	NIL	120.00
	Office Holders Fees	NIL	3,000.00
	Corporation Tax	7.41	9.69
	Statutory Advertising	NIL	253.80
	Bank Charges	5.84	14.43
		(13.25)	(3,397.92)
	UNSECURED CREDITORS		
(7,388.00)	Directors	NIL	7,388.00
(4,400.00)	Corporation Tax	NIL	4,430.06
(1,750.00)	Accountancy Fees	NIL	1,750.00
		NIL	(13,568.06)
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	1,080.00	97,538.62
		(1,080.00)	(97,538.62)
<b>100,421.00</b>		<b>(1,093.25)</b>	<b>0.00</b>
	REPRESENTED BY		
			<b>NIL</b>



Peter Wastell  
Liquidator

## Final Account

Leigh Lewis Associates Limited (In Liquidation)

Date: 4 January 2019

### Appendix 2

#### Narrative detail of work undertaken for Leigh Lewis Associates Limited (in Members' Voluntary Liquidation)

General Description	Includes
<b>Administration and Planning</b>	
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 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
Creditor reports	Issuing annual progress report to creditors
Member reports	Preparing and issuing annual progress report and general reports to members Responding to members' queries Preparing and issuing proposed final account Preparing and issuing final account
<b>Realisation of Assets</b>	
Cash at bank VAT repayment Tax repayment	Realising bank account Pursuing HMRC in respect of a VAT repayment due and overpayment of corporation tax paid.
<b>Creditors</b>	
Creditor Communication	Receive and follow up creditor enquiries Finalising pre appointment tax position Obtaining tax clearance
Processing proofs of debt	Preparation of correspondence to potential creditors inviting submission of POD Receipt of POD Adjudicating POD

## Final Account

Leigh Lewis Associates Limited (In Liquidation)

Date: 4 January 2019

General Description	Includes
Dividend procedures	Preparation of cheques/BACS to pay distribution Preparation of correspondence to creditors enclosing payment of distribution Payment of statutory interest to all creditors
<b>Distributions to Members</b>	
Dividend procedures	Preparation of distribution calculation Preparation of correspondence to members announcing declaration of dividend Preparation of cheques/BACS to pay dividend Preparation of correspondence to members enclosing payment of dividend