

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

<b>1</b>	<b>Company details</b>	
Company number	0 7 9 0 0 1 4 0	<b>→ Filling in this form</b> Please complete in typescript or in bold black capitals.
Company name in full	Bentham & White Ltd	
<b>2</b>	<b>Liquidator's name</b>	
Full forename(s)	Gavin	
Surname	Bates	
<b>3</b>	<b>Liquidator's address</b>	
Building name/number	The Old Rectory	
Street	Main Street	
Post town	Glenfield	
County/Region	Leicester	
Postcode	L E 3 8 D G	
Country		
<b>4</b>	<b>Liquidator's name <sup>①</sup></b>	
Full forename(s)		<b>① Other liquidator</b> Use this section to tell us about another liquidator.
Surname		
<b>5</b>	<b>Liquidator's address <sup>②</sup></b>	
Building name/number		<b>② Other liquidator</b> Use this section to tell us about another liquidator.
Street		
Post town		
County/Region		
Postcode		
Country		

# 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 *L L Barte*

X

Signature date

<sup>d</sup>

<sup>d</sup>

0 6

<sup>m</sup>

<sup>m</sup>

0 9

<sup>y</sup>

<sup>y</sup>

2 0

<sup>y</sup>

<sup>y</sup>

2 2

# 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 **Sharon Hill**

Company name **Smart Business Recovery Limited**

Address  
**The Old Rectory**  
**Main Street**

Post town **Glenfield**

County/Region **Leicester**

Postcode **L E 3 8 D G**

Country

DX

Telephone **0116 2325117**



### 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

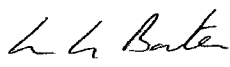
For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

**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)**

**Bentham & White Ltd**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**  
**From 23 July 2021 To 30 August 2022**

<b>Declaration of Solvency</b>			
	<b>£</b>	<b>£</b>	<b>£</b>
	ASSET REALISATIONS		
	Tax Refund	108.85	
90,394.00	Cash at Bank	66,166.19	
	Bank Interest Gross	0.09	
			66,275.13
	COST OF REALISATIONS		
	Bordereau Premium	167.50	
	Liquidators Remuneration	1,750.00	
	Swearing Fees	135.00	
	VAT - Irrecoverable	436.33	
	Postage	9.75	
	Storage Costs	42.38	
	Statutory Advertising	244.50	
			(2,785.46)
	UNSECURED CREDITORS		
(112.00)	Employees / Directors	NIL	
			NIL
	DISTRIBUTIONS		
	Ordinary Shareholders	63,489.67	
			(63,489.67)
<b>90,282.00</b>			<b>0.00</b>
	REPRESENTED BY		
			<b>NIL</b>

Note:

  
 \_\_\_\_\_  
 Gavin Bates  
 Liquidator

## **BENTHAM & WHITE LTD – IN MEMBERS' VOLUNTARY LIQUIDATION**

### **LIQUIDATOR'S FINAL ACCOUNT TO MEMBERS TO 30 AUGUST 2022**

#### **EXECUTIVE SUMMARY**

I was appointed as Liquidator of the Company to assist the members with the structured wind down of the Company's affairs and distribution of the Company's surplus assets as a return on capital, less the liabilities and costs of the winding up process. The only assets to be realised and distributed in this matter were cash held at the Company's bank and a tax refund.

I made one distribution to the members during a previous reporting period and a final distribution during the current reporting period to bring the Liquidation to a conclusion.

#### **STATUTORY INFORMATION**

Company name:	Bentham & White Ltd
Company number:	07900140
Trading address:	1 Gawaine Court, Northampton, NN5 6BQ
Registered office:	The Old Rectory Main Street Glenfield Leicester LE3 8DG
Former registered office:	1 Gawaine Court Northampton NN5 6BQ
Principal trading activity:	Information technology consultancy activities
Liquidator's name:	Gavin Bates
Liquidator's address:	The Old Rectory, Main Street, Glenfield, Leicester, LE3 8DG
Date of appointment:	23 July 2021

#### **LIQUIDATOR'S ACTIONS SINCE COMMENCEMENT AND LAST REPORT**

As there has been little time between the annual account and this account, there is little work on which to report. Accordingly, I have detailed below actions taken in both periods.

In accordance with my statutory obligations, immediately following appointment, I contacted all stakeholders in order to advise of my appointment as Liquidator. This included, but was not limited to, writing to the Company's bankers, to various departments of HM Revenue & Customs ("HMRC"), the shareholder and any other potential creditors. I advertised details of my appointment in the London Gazette and requested claims to be lodged.

I reviewed the Statutory Declaration of Solvency, identifying that there was cash at bank. Accordingly, I arranged for a Liquidation bank account to be set up and wrote to the Company's bank in order to request that the balance of any funds held be transferred to the Liquidation account.

Having received indemnities from the members, I made an early initial distribution of the cash funds held to the members of the Company in August 2021.

I liaised with the director and Company accountants, who prepared the Company's final closing accounts and tax computations, which were filed with HMRC. There was no resulting liability and, in due course, I received a PAYE tax refund.

During this reporting period, I continued preparations for bringing the Liquidation to a close. Accordingly, I wrote to HMRC to confirm that all pre and post appointment tax matters had been dealt with and that there was no objection to me obtaining my release as Liquidator. No objections have been received. Accordingly, I distributed the final balance to the members.

There is certain work that I am required by the insolvency legislation to undertake in connection with the liquidation that provides no financial benefit for the members. A description of the routine work undertaken since my appointment as Liquidator and last progress report is contained in Appendix 1.

## RECEIPTS AND PAYMENTS ACCOUNT

My receipts and payments account for the period from 23 July 2022 to date is attached at Appendix 2. The account also represents the accumulative position for the entire period of the Liquidation from 23 July 2021 to date. All amounts are shown net of VAT.

## ASSET REALISATIONS

There have been no asset realisations during the reporting period. Accordingly, I have detailed below all of the asset realisations during the whole of the liquidation.

### Cash at Bank

I have received £66,166 in respect of the Company's cash at bank.

### Tax Refunds

I have realised a refund from HMRC in the sum of £109.

## LIABILITIES

No creditor claims have been received and none are now expected.

## DISTRIBUTIONS TO MEMBERS

The following distributions were made to the members holding £1 ordinary shares:

Date	Amount distribution £	Rate of distribution per share (£)
06/08/21	60,000.00	60.00
19/08/22	3,489.67	3.48
<b>Total</b>	<b>63,489.67</b>	<b>63.48</b>

## LIQUIDATOR'S REMUNERATION

My remuneration was previously authorised by the members at a meeting held on 16 March 2020 on a fixed fee basis of £1,750 plus VAT. I have drawn £1,750 in full in accordance with the resolution passed in a previous reporting period.

A copy of 'A Members' Guide to Liquidators' Fees', together with an explanatory note that shows Smart Business Recovery Limited's fee policy are available at the link

## LIQUIDATOR'S EXPENSES

Expenses are any payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also includes disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Expenses are split into:

- Category 1 expenses, which are payments to persons providing the service to which the expense relates who are not an associate of the office holder; and
- Category 2 expenses, which are payments to associates or which have an element of shared costs. Before being paid category 2 expenses require approval in the same manner as an office holder's remuneration.

I have incurred total expenses of £599.13, of which I incurred £46.18 in the period since 23 July 2022. I have drawn £599.13 to date, of which £46.18 was drawn in the period since 23 July 2022.

I have not used any professional advisor during the reporting period, although I have used the following professional advisors in the previous reporting period:

Professional Advisor	Nature of Work	Basis of Fees
Nexa Law Ltd	Solicitors	Fixed fee

Nexa Law Ltd is a firm of solicitors, regulated by the Solicitor's Regulation Authority. It was instructed to assist with swearing the Statutory Declaration of Solvency. It is a firm with significant experience of all matters relating to insolvency. They have confirmed they hold adequate professional indemnity insurance.

The choice of professionals used was based on my perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of my fee arrangement with them. I also confirmed that they hold appropriate regulatory authorisations. I have reviewed the fees they have charged and am satisfied that they are reasonable in the circumstances of this case.

I have incurred the following expenses in the period since the last progress report:

Type of expense	Amount incurred/accrued in the reporting period (£)
Storage	42.38
Postage	3.80

Details of the category 1 expenses that I have paid to date and in the reporting period are included in the receipts and payments account attached.

## SUMMARY

If members have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Sharon Hill on 0116 2325117, or by email at [sharon@smartbusinessrecovery.co.uk](mailto:sharon@smartbusinessrecovery.co.uk) before my release.



**Gavin Bates**  
Liquidator

## **Appendix 1 – Routine Work Undertaken in the Reporting Period**

### **1. Administration and Planning**

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder and their managers. It does not give direct financial benefit to the members, but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.

- Maintaining physical and electronic case files.
- Dealing with all routine correspondence and emails relating to the case.
- Maintaining and managing the office holder's estate bank account.
- Maintaining and managing the office holder's 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.
- Preparing, reviewing and issuing annual progress reports to the members.
- Filing returns at Companies House.
- Seeking closure clearance from HMRC and other relevant parties.
- Preparing, reviewing and issuing a draft final account of the liquidation to the members.
- Issuing the final account to the members.
- Filing the final account at Companies House.

## **Appendix 2 – Routine Work Undertaken During the Whole Liquidation**

### **1. Administration and Planning**

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder and their managers. It does not give direct financial benefit to the members, but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Setting up physical and electronic case files.
- Setting up the case on the practice's electronic case management system and entering data.
- Issuing the statutory notifications to creditors and other required on appointment as office holder, including gazetting the office holder's appointment.
- Obtaining a specific penalty bond.
- Convening and holding a general meeting of members.
- Supervising the work of advisors instructed on the case to assist in dealing with pension schemes; obtaining reports and updates from them on the work done; and checking the adequacy of the work done.
- Dealing with all routine correspondence and emails relating to the case.
- Opening, maintaining and managing the office holder's estate bank account.
- Creating, maintaining and managing the office holder's 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.
- Preparing, reviewing and issuing annual progress reports to the members.
- Filing returns at Companies House.
- Preparing and filing Corporation Tax returns.



- Seeking closure clearance from HMRC and other relevant parties
- Preparing, reviewing and issuing a draft final account of the liquidation to the members.
- Issuing the final account to the members
- Filing the final account at Companies House.

## 2. Creditors

Claims of creditors - the office holder needs to maintain up to date records of the names and addresses of creditors, together with the amounts of their claims as part of the management of the case. The office holder also needs to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they are received. The office holder is required to undertake this work as part of his statutory functions.

- Issuing a notice to claim and placing an appropriate gazette notice.

## 3. Realisation of Assets

- Liaising with bank regarding cash at bank.
- Liaising with HMRC regarding refund.

## Notice to accompany Final Account

### Bentham & White Ltd ("the Company") – In Members' Voluntary Liquidation

**NOTICE IS GIVEN** to the members of the above-named Company by Gavin Bates under rule 5.10 of The Insolvency (England and Wales) Rules 2016 that:

1. The Company's affairs have been fully wound up;
2. The Liquidator having delivered copies of the final account to the members must, within 14 days of the date on which the final account is made up, deliver a copy of the account to the Registrar of Companies;
3. The Liquidator will vacate office under section 171(6) of The Insolvency Act 1986, and be released under section 173(2)(d) on delivery of the final account to the Registrar of Companies.

Members requiring further information regarding the above, should either contact me at The Old Rectory, Main Street, Glenfield, Leicester, LE3 8DG, or contact Sharon Hill by telephone on 0116 2325117, or by email at [sharon@smartbusinessrecovery.co.uk](mailto:sharon@smartbusinessrecovery.co.uk).




**Gavin Bates**  
Liquidator

**Bentham & White Ltd**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Declaration of Solvency £		From 23/07/2022 To 30/08/2022 £	From 23/07/2021 To 30/08/2022 £
	ASSET REALISATIONS		
	Bank Interest Gross	NIL	0.09
90,394.00	Cash at Bank	NIL	66,166.19
	Tax Refund	NIL	108.85
		NIL	66,275.13
	COST OF REALISATIONS		
	Bordereau Premium	NIL	167.50
	Liquidators Remuneration	NIL	1,750.00
	Postage	3.80	9.75
	Statutory Advertising	NIL	244.50
	Storage Costs	42.38	42.38
	Swearing Fees	NIL	135.00
	VAT - Irrecoverable	9.24	436.33
		(55.42)	(2,785.46)
	UNSECURED CREDITORS		
(112.00)	Employees / Directors	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
	Ordinary Shareholders	3,489.67	63,489.67
		(3,489.67)	(63,489.67)
<b>90,282.00</b>		<b>(3,545.09)</b>	<b>0.00</b>
	REPRESENTED BY		
			<b>NIL</b>

Note:

  
Gavin Bates  
Liquidator