

Section 94

**Return of Final Meeting in a
Members' Voluntary Winding Up****Pursuant to Section 94 of the
Insolvency Act 1986**

To the Registrar of Companies

S.94

Company Number

00365164

Name of Company

A T Inwald Limited

I / We

Paul Michael Davis, New Bridge Street House, 30 - 34 New Bridge Street, London, EC4V 6BJ

Georgina Marie Eason, New Bridge Street House, 30 - 34 New Bridge Street, London, EC4V 6BJ

Note: The copy account must be
authenticated by the written
signature(s) of the Liquidator(s)

give notice that a general meeting of the company was duly held on/summoned for 17 March 2017 pursuant to section 94 of the Insolvency Act 1986, for the purpose of having an account (of which a copy is attached) laid before it showing how the winding up of the company has been conducted, and the property of the company has been disposed of and ~~that the same was done accordingly~~ / no quorum was present at the meeting.

The meeting was held at MHA MacIntyre Hudson, New Bridge Street House, 30-34 New Bridge Street, London EC4V 6BJ

The winding up covers the period from 19 July 2011 (opening of winding up) to the final meeting (close of winding up).

The outcome of the meeting (including any resolutions passed at the meeting) was as follows:

The Joint Liquidators' were deemed to of had their release.

Signed



Date 17 March 2017

MacIntyre Hudson LLP
New Bridge Street House
30 - 34 New Bridge Street
London
EC4V 6BJ

Ref: CR200074/PMD/GME/RB

SATURDAY



A62ZDMN6

A27

25/03/2017

#149

COMPANIES HOUSE

A T Inwald Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
From 19 July 2011 To 17 March 2017

S of A £		£	£
	ASSET REALISATIONS		
5,651.00	Debtor (T Coplan)	5,651.00	
25,073.00	Tax Refund (PAYE/NIC & IHT)	25,073.00	
8,001.00	Cash at Bank - Current Account	8,296.89	
300,000.00	Cash at Bank - Deposit Account	300,000.00	
1,093.00	Advance Distribution	1,093.00	
	Bank Interest Gross	70.38	
			340,184.27
	COST OF REALISATIONS		
	Specific Bond	160.00	
	Liquidator's Fees	14,988.90	
	Office Holders Expenses	240.60	
(500.00)	Accountancy fees	500.00	
	VAT Irrecoverable	3,162.82	
	Statutory Advertising	84.60	
			(19,136.92)
	UNSECURED CREDITORS		
(587.00)	Trade & Expense Creditors	22,201.19	
(5,024.00)	Stat Interest	1,629.01	
(16,531.00)	HMRC - Corporation Tax	NIL	
(5,000.00)	Liquidator's Fees	NIL	
			(23,830.20)
	DISTRIBUTIONS		
(3,000.00)	Ordinary Shareholders	264,000.00	
	Distribution in Specie to Shareholders	33,217.15	
			(297,217.15)
309,176.00			0.00

REPRESENTED BY

0.00



Paul Michael Davis
Joint Liquidator

PRIVATE & CONFIDENTIAL

**FINAL REPORT
A T INWALD LIMITED
(IN MEMBERS' VOLUNTARY LIQUIDATION)**

**PREPARED BY
PAUL MICHAEL DAVIS & GEORGINA MARIE EASON
JOINT LIQUIDATORS**

**A T Inwald Limited-In Members Voluntary Liquidation
Joint Liquidators' Final Report To Members**

STATUTORY INFORMATION

Company Name: A T Inwald Limited

Registered Office: MHA MacIntyre Hudson
New Bridge Street House
30-34 New Bridge Street
London EC4V 6BJ

Former Registered Office: Greenwood House
4-7 Salisbury Court
London EC4V 6BJ

Registered Number: 00365164

Joint Liquidators': Paul Michael Davis
Georgina Marie Eason

Joint Liquidators' Address: MHA MacIntyre Hudson
New Bridge Street House
30-34 New Bridge Street
London EC4V 6BJ

Date of appointment: 19 July 2011

The Joint Liquidators are authorised to act in the UK by the Institute of Chartered Accountants In England & Wales and the Insolvency Practitioners Association.

RECEIPTS AND PAYMENTS ACCOUNT

My receipts & payments account for the period from 19 July 2011 to 17 March 2017 is attached at Appendix 1.

RECEIPTS

Debtor (T Coplan)

As per the Directors' Declaration of Solvency, the book debts had a value of £5,651. I have received this amount in full. No further realisations are expected in this regard.

Tax Refund

As per the Directors' Declaration of Solvency, there was a tax refund due to the Company on the sum of £25,073. I have received this amount in full. No further realisations are expected in this regard.

Cash at Bank-Current Account

As per the Directors' Declaration of Solvency, the cash at bank in the Company's deposit account was in the sum of £8,296.89. I have received this amount in full. No further realisations are expected in this regard.

Cash at Bank-Deposit Account

As per the Directors' Declaration of Solvency, the cash at bank in the Company's deposit account was in the sum of £300,000.00. I have received this amount in full. No further realisations are expected in this regard.

Advance Distribution

£1,093.00 was paid to the shareholders on the 22 November 2011.

Bank Interest Gross

£70.38 has been received in regard to interest accrued on funds held by me.

PAYMENTS

Specific Bond

£160.00 has been paid to Marsh Limited in regard to the Joint Liquidators' specific bond.

Joint Liquidators' Fees

£14,998.60 has been paid to MHA MacIntyre Hudson in regard to the work undertaken by the Joint Liquidators' throughout the liquidation period.

You can find out more about this payment further on in the report under "Joint Liquidators' Remuneration".

Joint Liquidators' Expenses

£240.60 has been paid to MHA MacIntyre Hudson in regard to the expense incurred by the Joint Liquidators' throughout the liquidation period.

You can find out more about this payment further on in the report under "Joint Liquidators' Expenses"

Accountancy Fees

£500.00 has been paid to MHA MacIntyre Hudson in regard to the accountancy work carried out by them during the Liquidation period.

VAT Irrecoverable

Due to the company not being VAT registered the amount of £3,162.82 has been written off as Irrecoverable.

Statutory Advertising

£84.60 has been paid to Courts Advertising in regard to statutory advertising.

LIABILITIES

Secured Creditors

An examination of the Company's mortgage register held by the Registrar of Companies showed that the Company has no current charges over its assets.

Preferential Creditors

The Declaration of Solvency did not list any preferential creditors and no claims have been received from this class of creditor.

Crown Creditors

The Declaration of Solvency listed £16,531 as owed to HM Revenue & Customs in respect of Corporation Tax.

I have received a claim from them totalling £16,531.

I have experienced significant delay in obtaining tax clearance from HM Revenue & Customs

Unsecured Creditors

The Declaration of Solvency listed £587.00 as owed to unsecured creditors.

All unsecured creditors have been paid in full during the liquidation period.

DISTRIBUTIONS

The following distributions have been paid to members throughout the Liquidation period.

Date	Amount Distributed
21/11/2011	£31,817
23/11/2011	£264,000
17/03/2017	£1,400.15

PRE APPOINTMENT AND JOINT LIQUIDATORS' REMUNERATION

The members previously authorised the payment of a fee of £5,000 plus VAT and disbursements for the work carried out by the Joint Liquidators' during the liquidation period.

My total time costs for the period 19 July 2011 to 17 March 2017 amounts to £18,008.04 representing 87.35 of hours work at an average charge out rate of £206.15 per hour.

I have drawn £14,988.90 plus VAT to date.

A copy of 'A Members Guide to Liquidators' Fees' together with an explanatory note which shows MHA MacIntyre Hudson's fee policy are available at the link <http://www.macintyreHUDSON.co.uk>.

A hard copy of both documents can be obtained on request from the address below.

JOINT LIQUIDATORS' EXPENSES

I have incurred total expenses of £240.60 since my appointment as Joint Liquidator.

Type of Expense	Amount Incurred	Amount unpaid
Companies House	£6.00	NIL
Advertising	£229.50	NIL
Lewis Day Transport	£5.10	NIL

I have drawn £240.60 to date.

SUMMARY

The final meetings of the company's members and creditors were held on the 17 March 2017 at MHA MacIntyre Hudson, New Bridge Street House, 30-34 New Bridge Street, London EC4V 6BJ.

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 Jasvanti Jesani on 0207 429 4100 or by email at Jasvanti.jesani@mhllp.co.uk.



P M Davis
Joint Liquidator
Authorised to act in the UK by the
Institute of Chartered Accountants In England & Wales

A T Inwald Limited (In Members Voluntary Liquidation)

Analysis of time costs for the period 19 July 2011 to 17 March 2017

Classification of Work	Partner		Director		Manager		Administrator		Assistant		Cashiering		Total Hours	Time Cost	Average
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)		£	£
Administration and Planning	6.00	2,687.50	0.00	0.00	14.10	3,336.00	16.60	3,303.00	31.17	4,450.37	0.00	0.00	67.87	13,776.87	202.98
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Corresponding with employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.50	210.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	210.00	420.00
Creditors	2.00	890.00	0.00	0.00	2.00	490.00	6.80	1,440.00	1.30	201.00	0.00	0.00	12.10	3,021.00	249.67
Fixed Charge Creditors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fixed Charge Realisations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cashiering	0.00	0.00	0.00	0.00	0.08	21.67	0.00	0.00	0.80	119.00	6.00	859.50	6.88	1,000.17	145.37
Floating Charge Realisations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	8.50	3,787.50	0.00	0.00	16.18	3,847.67	23.40	4,743.00	33.27	4,770.37	6.00	859.50	87.35	18,008.04	206.15
Average Hourly Rate, £		445.59		0.00		237.80		202.66		143.38		143.25			