

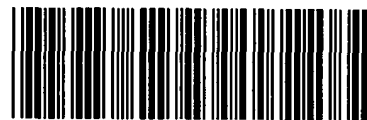
LIQ13

Notice of final account prior to dissolution in MVL



Companies House

FRIDAY



ACG11D7F

A10

10/11/2023

#172

COMPANIES HOUSE

1 Company details

Company number 00402222

Company name in full Amcor Norwich Limited

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

2 Liquidator's name

Full forename(s) Kevin

Surname Brown

3 Liquidator's address

Building name/number ELS Advisory Limited

Street 31 Harrogate Road

Chapel Allerton

Post town Leeds

County/Region

Postcode LS73PD

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

Jean

X

Signature date

d

d

06

m

m

11

y

y

20

y

y

23

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 Donna Berriman

Company name ELS Advisory Limited

Address 31 Harrogate Road

Post town Leeds

County/Region

Postcode L S 7 3 P D

Country

DX

Telephone 0113 262 3952



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



TO THE COMPANY'S MEMBERS

Our Ref: KB/DB/AMCOR

25 October 2023

Dear Sirs

Amcor Norwich Limited - Members' Voluntary Liquidation ("the Company")
Registered number: 00402222

As you will be aware, Kevin Brown was appointed as Liquidator of the Company on 19 May 2023.

Notice of Final Account Prior to Dissolution

It appears to me that the Company's affairs are fully wound up and I enclose a notice to this effect, together with the Liquidator's final account.

Release From Office

The Liquidator will have his release from office when he has sent the Registrar of Companies a copy of the Final Account, and a statement of whether any of the company's members objected to the Liquidator's release. Such an objection to the Liquidator's release must be received within eight weeks from the date of this notice. Please note, all objections should be made in writing and sent to Donna Berriman at ELS Advisory Limited, 31 Harrogate Road, Chapel Allerton, Leeds, LS7 3PD.

Current legislation prevents the Liquidator from delivering his Final Account, and ultimately concluding the winding up, until the time period for any request or challenge to remuneration or expenses has been concluded. Further information, regarding the rights of members to request further information or challenging the same, is provided for in the notice.

However, this process can be expedited. This happens when every member confirms that no challenge will be made to the Liquidator's remuneration or expenses charged since my appointment on 19 May 2023. A consent form to this effect is included with this letter, and should all members sign and return this to me I will deliver my Final Account and conclude the Liquidation.

In the event that such an objection is received the Liquidator will apply to the Secretary of State for his release, and the release date will be as determined by the Secretary of State.

ELS Advisory Limited
31 Harrogate Road, Chapel Allerton, Leeds, LS7 3PD
14 Clifton Moor Business Village, James Nicolson Link, York, YO30 4XG
www.elsadvisory.co.uk

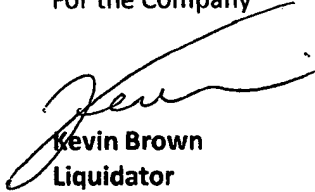
Tel: 0113 262 3952
Tel: 01904 404 556 Fax: 01904 404 551

ELS, ELS Advisory and ELS Recovery are trading names of ELS Advisory Limited,
a private limited company registered in England and Wales under number 9993393
Registered office 31 Harrogate Road, Chapel Allerton, Leeds LS7 3PD
VAT number 233 8588 81



Should you require further assistance, please contact Donna Berriman at ELS Advisory Limited, 31 Harrogate Road, Chapel Allerton, Leeds, LS7 3PD on 0113 262 3952 or via email at donnaberriman@elsadvisory.co.uk.

Yours faithfully
For the Company



Kevin Brown
Liquidator

Kevin Brown is authorised to act as an insolvency practitioner in the UK by the Insolvency Practitioners Association under office holder number 17390.

S94(1) Insolvency Act 1986

R5.9 Insolvency (England and Wales) Rules 2016

NOTICE OF FINAL ACCOUNT PRIOR TO DISSOLUTION

Amcor Norwich Limited – Members’ Voluntary Liquidation (“the Company”)

Registered number: 00402222

NOTICE IS HEREBY GIVEN THAT

It appears to Kevin Brown of ELS Advisory Limited, 31 Harrogate Road, Chapel Allerton, Leeds, LS7 3PD (“the Liquidator”) that the Company’s affairs are fully wound up. As such a final account will be delivered to members detailing how the winding up of the Company has been conducted on 25 October 2023.

Once the final account is complete, the Liquidator will vacate office under s171(6) of the Insolvency Act 1986 upon delivering to the Registrar of Companies the final account and notice saying whether any creditor has objected to the Liquidator’s release.

Within 21 days of the receipt of the proposed final account, members with either at least 5% of the total voting rights of all the members having the right to vote at general meetings of the Company or with the permission of the Court, may request in writing that the Liquidator provides further information about his remuneration or expenses which have been itemised in the proposed final account.

Any members with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the Company or with the permission of the Court, may within 8 weeks of receipt of the proposed final account, make an application to Court on the grounds that, in all the circumstances, the basis fixed for the Liquidator’s remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Liquidator, as set out in the proposed final account, are excessive.

The affairs of the Company will not be fully wound up until the of the above is complete or any requests or applications for further information, including those made to Court, have been fully concluded.

However, it may be concluded that the Company’s affairs are fully would up before completion of the events listed above, if every member confirms in writing that they do not intend to make any such request or application.

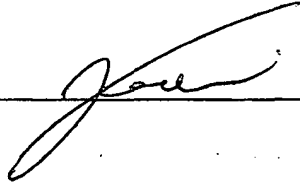
Name of Company:	Amcor Norwich Limited
Registered number:	00402222
Liquidator’s Contact Details:	Kevin Brown Tel: 0113 2623952
Liquidator’s IP Number:	17390
Contact Details for the Liquidator’s Administrator:	Donna Berriman Tel: 0113 262 3952 Email: donnaberriman@elsadvisory.co.uk

Prescribed Date:	27 December 2023 - eight weeks (plus two days) after delivery of the notice.
------------------	--

Dated: 25 October 2023

Signed

Kevin Brown
Liquidator

A handwritten signature in black ink, appearing to read 'Kevin Brown', is written over a horizontal line.

Our Ref: KB/DB/AMCOR

Ancor Norwich Limited – Members’ Voluntary Liquidation (“the Company”)
Registered number: 00402222

I, Damien Clayton

Can confirm that I am a member of Ancor Norwich Limited and can confirm that I have received the Liquidator’s letter and notice regarding his release dated 25 October 2023. I can also confirm that I do not intend to make a request for further information, nor an application to court, regarding the Liquidator’s remuneration or expenses pursuant to 18.9 and 18.34 of the Insolvency (England and Wales) Rules 2016.

Given my confirmation above, I can also confirm that the Liquidator should deliver his final account of the winding up, but understand that this will not be possible until the period for a request or challenge under Rules 18.9 and 18.34 of the Insolvency (England and Wales) Rules 2016 has been fulfilled or the Liquidator has received a copy of this consent from every member of the Company.

I duly sign this consent confirming the above.

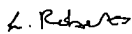
SIGNED: _____



DAMIEN CLAYTON - AMCOR PACKAGING UK LIMITED

DATED: 30 October 2023

WITNESS: _____



WITNESS NAME: LISA ROBERTS

WITNESS ADDRESS: 83 TOWER ROAD NORTH, WARMLEY, BRISTOL, BS30 8XP

Amcor Norwich Limited – in Members' Voluntary Liquidation ("the Company")

Registered number: 00402222

Liquidator's final account for the period 19 May 2023 to 25 October 2023

I, Kevin Brown of ELS Advisory Limited, am the Liquidator of the Company and this is my final account concerning the Liquidation of the Company.

Key highlights of this report

A summary of the key information contained within this report is as follows:

- There were no assets to realise
- There have been no creditor claims received

Appendices

The following appendices are attached which should be read in conjunction with this report:

- Appendix 1 Receipts and payments account for period 19 May 2023 to 25 October 2023
- Appendix 2 Time cost analysis for the period 19 May 2023 to 25 October 2023
 - Narrative summary of time costs incurred
 - ELS charge out rates and disbursements policy
- Appendix 3 Schedule of expenses

Liquidator's actions during the period

A copy of my Receipts and Payments account is attached at Appendix 1. You will note that in accordance with the Declaration of Solvency, there were no receipts or payments have been made.

Case progress

The declaration requires that the liquidation be completed within a 12 month period.

HM Revenue and Customs ("HMRC") confirmed there were no outstanding tax matters, and no tax liabilities due in respect of corporation tax on 15 June 2023.

I requested clearance for VAT and PAYE from HMRC on 23 June 2023 and numerous further occasions. This was ultimately received on 17 October 2023.

Unsecured Creditors

The Declaration of Solvency provided a nil balance for creditors. No creditor claims have been received.

Distributions to Members

The Declaration of solvency advised an intercompany receivable of £1 which was due from the shareholder. Accordingly, the shareholder arranged to contra off the transaction internally.

Pre-Appointment Costs

It was agreed with the board of directors that the fees to undertake the costs of the preparation of the statement of affairs (ie. pre-appointment costs) and disbursements of the liquidation be fixed at £2,000 plus VAT.

Liquidator's Costs

Time costs incurred since my appointment as Liquidator on 19 May 2023 to 25 October 2023 total £3,687.50 plus VAT which relates to 14.15 hours an average rate of £260.60 per hour. These costs have been written off.

Numerous activities have been undertaken by me and my staff in dealing with the Liquidation. Many tasks are generic to every Liquidation and a summarised list of these activities is attached in the Appendix 2.

Liquidator's Expenses

A detailed explanation of category 1 and category 2 expenses, together with the approved rates for category 2 expenses, is set out in the Appendix 3.

Category 1 expenses are those that are directly attributable to a third-party invoice. The category 1 disbursements relate to postage costs totalling £3.10 which will be written off.

Category 2 disbursements are those that are based upon an estimate or an internally set rate. No category 2 expenses have been incurred.

Other Costs

Statutory advertising and statutory insurance bonding costs totalling £321 plus VAT and £10 respectively were paid by ELS Advisory Limited and subsequently discharged by a third party.

Members' Further Information

As a member if you require any further information about any aspect of this report or our fees and expenses please do not hesitate to contact us and we will do our best to assist you accordingly.

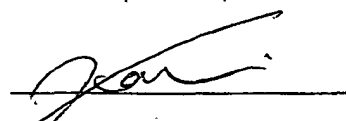
If you are not satisfied with our response, you have the right to request further information from us about our remuneration and expenses, with either the permission of the court or with a collective request from 5% of the total voting rights of all the members having the right to vote at general meetings of the Company. This request must be made within 21 days of receipt of this report.

Further, members have the right to apply to court to challenge the amount of, or the basis of, our remuneration and expenses, with either the permission of the court or with a collective request from 10% of the total voting rights of all members have the right to vote at general meetings of the Company. This application must be made within 8 weeks of receipt of this report.

Conclusion

Should you require any further information regarding the Liquidation, or have any objection to my release as Liquidator please contact this office and I will be happy to assist as appropriate.

In the event of no objections the Liquidator's release will be granted at the final meeting and will be effective from the date I send the account of the final meeting to the Registrar of Companies. The company will be dissolved three months after registration of that account and the Company's books and records will be destroyed one year after dissolution.


Kevin Brown
Liquidator

Ancor Norwich Limited
(In Liquidation)
Liquidator's Abstract of Receipts & Payments

19 My 2023
to 25 October 2023

S of A £	£
ASSET REALISATIONS	
1.00 Intercompany Debtor	-
	-
COST OF REALISATIONS	
	-
	-
DISTRIBUTION TO SHAREHOLDER	
	-
1.00	-
REPRESENTED BY	
Bank 1 Current	-
	-
	-

Appendix 2

Time cost analysis for the period 19 May 2023 to 25 October 2023

Narrative Summary of Time Costs incurred

ELS Advisory Limited charge out rates and expenses policy

Amcor Norwich Limited
Statement of Insolvency Practice 9 time and cost summary
19 May 2023 to 25 October 2023

[illegible]

Narrative Summary of Time Costs incurred

An analysis of time costs for the period 19 May 2023 to 25 October 2023 is attached, showing the time spent by each grade of staff on the different types of work involved in the case and the total costs and average hourly rate charged for each work type.

Please note that the analysis provided details the work undertaken following my appointment as Administrator only.

Each part of the work undertaken will require different levels of expertise and therefore related costs. In order to make our future fees estimate easily understandable, I have used a blended rate and total hours anticipated to be spent on each part of the anticipated work.

Details of the types of work that generally fall into the headings mentioned below are available at www.elsadvisory.co.uk/creditor-portal.

Under the following headings, I have explained the specific work that has been, and is expected to be, undertaken. Not every piece of work has been described, but I have sought to give a proportionate overview which provides sufficient detail to allow creditors to understand what work has been done, what work is expected to be done, why that work was/is necessary and what financial benefit (if any) the work has provided, or is expected to provide, to creditors.

What work has been done in the period, why was that work necessary and what has been the financial benefit (if any) to creditors?

The costs incurred in relation to each heading are set out in the Time Costs Analysis which is attached. All work undertaken has been required to fulfil statutory obligations and case progression. This will not result in any financial benefit to creditors as no dividend will be paid to any class of creditor.

Administration & Planning

All work undertaken in respect of general case administration was conducted as per statutory requirements.

All time spent in conducting the administration of the case was proportionate to the complexity of the case and there have been no exceptional issues to be dealt with.

All work undertaken in this case was conducted in compliance with the Insolvency Act, Insolvency Rules and best practice.

Additional work carried out was to ensure the efficient administration of the case, which includes:

- Statutory duties associated with the appointment;
- Notification of the appointment to creditors and other interested parties;
- Setting up case files;
- Reviewing available information to determine appropriate strategy;
- Setting up and maintaining bank accounts;
- Progress reviews of the case;
- Updating client;
- Cashiering duties; and
- Closing duties

Time has been spent on preparing this report as per my statutory requirements as an Administrator.

Costs of £3,412.50 equating to 13.05 hours at an average hourly rate of £261.49 have been incurred during the reporting period.

Creditors (Claims & Distributions)

All work carried out under this category related to correspondence with HM Revenue and Customs in attempting to obtain clearance and providing updates to the client.

Costs of £275.00 equating to 1.10 hours at an average hourly rate of £250.00 have been incurred during the reporting period.

Appendix 3

Schedule of expenses

Amcor Norwich Limited

Expenses and Category 1 and Category 2 expenses

Type of expense	Provider	Overall estimate (£)	Incurred to date (£)	Paid to date (£)	Amount outstanding (£)
Expenses					
Legal Costs	N/A	-	-	-	-
Agents costs	N/A	-	-	-	-
Specific Penalty Bond	Marsh Limited insurance bond	10	10	10	-
Statutory advertising	Courts Advertising	321	321	321	-
Total		331	331	331	-
Category 1 expenses					
Postage	ELS Advisory Limited	3	3	-	3
Total		3	3	-	3
Category 2 expenses					
Photocopying	N/A	-	-	-	-
Total		-	-	-	-

ELS Advisory Limited
Charging Policy as at October 2023

Introduction

This note applies where a licensed insolvency practitioner in the firm is acting as an office holder of an insolvent estate and seeks creditor approval to draw remuneration on the basis of the time properly spent in dealing with the case. It also applies where further information is to be provided to creditors regarding the office holder's fees following the passing of a resolution for the office holder to be remunerated on a time cost basis. Best practice guidance¹ requires that such information should be disclosed to those who are responsible for approving remuneration.

In addition, this note applies where creditor approval is sought to make a separate charge by way of expenses or disbursements to recover the cost of facilities provided by the firm and also where payments are to be made to outside parties in which the office holder or his firm or any associate has an interest. Best practice guidance requires that such charges should be disclosed to those who are responsible for approving the office holder's remuneration, together with an explanation of how those charges are calculated.

Office holder's fees in respect of the administration of solvent/insolvent estates

The office holder has overall responsibility for the administration of the estate. He/she will delegate tasks to members of staff. Such delegation assists the office holder as it allows him/her to deal with the more complex aspects of the case and ensures that work is being carried out at the appropriate level. There are various levels of staff that are employed by the office holder and these appear below. The firm operates a time recording system which allows staff working on the case along with the office holder to allocate their time to the case. The time is recorded at the individual's hourly rate in force at that time which is detailed below.

Published charge out rates and expenses policy as at October 2023

Time

Our hourly charge out rates are charged in 6 minute units. In the event that less than 6 minutes are spent, multiples will be rounded up.

The actual rate charged will depend upon the nature of each activity undertaken for the case and / or the person undertaking that activity. The firm's charge out rates, which may increase from time to time during the course of the case, are currently as follows:

Grade / activity	Hourly rate (charged in 6 minute units)
	£
Director	350
Senior Manager	250
Assistant Manager	200
Senior Administrator	170
Administrator	140
Office support/Cashier	100

Allocation of Time

Time is allocated by function and the main categories are set out below:

Administration and Planning

Statutory & Compliance Work
Reporting to Debenture Holder, Creditors' Committee
Statutory Advertising
Bonding
Preparation of CVA / IVA Proposal
Nominee's Report
Correspondence with Other Office Holders
Health & Safety
Books & Records
Closing
Filing & Photocopying
Travel
Case Reviews
Case Management and Monitoring
Strategy

Creditors

Agreement of Creditors' Claims
Preferential Creditors
Secured Creditors
Unsecured Creditors
Employee Matters
Committee Report & Meeting
Statutory Reporting To Creditors
Payment of Dividend

Asset Realisations

Business and Assets
Freehold Property
Leasehold Property
Plant & Machinery / Motor Vehicles.
Stock
Other Assets
Books Debts
Refunds
Insurance of Assets
ROT

Investigations

Perusing Antecedent Transactions
CDDA Reports
Review of Pre-Appointment Transactions
Reports on Conduct
Identifying undeclared assets

Trading

Supervision and Management of Ongoing Trading
Management of Operations
Cashiering for Trading

Pre-Appointment Work

Conflicts Check
Client Acceptance and Identification Procedures
Preparation of Pre-Appointment Reports

Tax & VAT

Submission of Tax and VAT Returns
Correspondence with HMRC
Tax & VAT Reviews

Cashiering

Management and Operation of Estate Account
Statutory Receipts and Payments Accounts
Bank Reconciliations

Consultants

From time to time, the firm may engage the services of self-employed or freelance consultants to assist in the administration of a case.

Where such consultants are engaged, their time is charged and recorded on the firm's time recording system at the level commensurate with their experience and at the same grade as equivalently experienced and directly employed staff fulfilling that role.

Expenses incurred by office holders in respect of the administration of insolvent estates

Best practice guidance classifies expenses into two broad categories:

- Category 1 disbursements (approval not required) - specific expenditure that is directly related to the case usually referable to an independent external supplier's invoice. All such items are charged to the case as they are incurred.
- Category 2 disbursements (approval required) - items of incidental expenditure directly incurred on the case which include an element of shared or allocated cost and which are based on a reasonable method of calculation.
 - (A) The following items of expenditure are charged to the case (subject to approval) – see rates in table below:
 - Internal meeting room;
 - Car mileage;
 - Storage of books and records (when not chargeable as a Category 1 disbursement) is charged on the basis that the number of standard archive boxes held in storage for a particular case bears to the total of all archive boxes for all cases in respect of the period for which the storage charge relates;
 - Photocopying;
 - In addition to the 2 categories referred to above, best practice guidance indicates that where payments are made to outside parties in which the office holder or his firm or any associate has an interest these should be treated as Category 2 disbursements.
 - (B) The following items of expenditure will normally be treated as general office overheads and will not be charged to the case although a charge may be made where the precise cost to the case can be determined because the item satisfies the test of a Category 1 disbursement:
 - Telephone and facsimile;
 - General printing and photocopying; and
 - Stationery.

Expenses

Expenses incurred directly in connection with the administration of all cases are charged at the following rates:

Expense	Charge Policy
Business mileage	HMRC Non-Profit Rate (Presently 45p Per Mile)
Postage	At cost
Photocopies / Printing	At cost if undertaken by third party If undertaken by ELS Advisory Limited, copies charged at 15p per sheet in respect of formal reports to creditors only
Faxes Sent / Received	If undertaken by third party; At cost
Room hire where required for statutory meetings (whether meetings are attended or not)	At cost
UK Company, Individual and Company searches	At cost
Credit Searches (Individual and Company)	At cost
Travel & Accommodation costs as required	At cost (hotels, air travel, rail, taxis, public transport, parking, subsistence etc.).
Other third party expenses incurred directly in connection with the case including bordereau/insurance, statutory advertising, Land Registry fees, room hire, books and records storage costs	At cost

Please note that the above charges and policies are subject to review.

Appendix 3

Schedule of expenses

Amcor Norwich Limited

Expenses and Category 1 and Category 2 expenses

Type of expense	Provider	Overall estimate (£)	Incurred to date (£)	Paid to date (£)	Amount outstanding (£)
Expenses					
Legal Costs	N/A	-	-	-	-
Agents costs	N/A	-	-	-	-
Specific Penalty Bond	Marsh Limited insurance bond	10	10	10	-
Statutory advertising	Courts Advertising	321	321	321	-
Total		331	331	331	-
Category 1 expenses					
Postage	ELS Advisory Limited	3	3	-	3
Total		3	3	-	3
Category 2 expenses					
Photocopying	N/A	-	-	-	-
Total		-	-	-	-