

## Section 94

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

To the Registrar of Companies

**S.94**

Company Number

02363495

Name of Company

Carlisle Caravan Centre Ltd

I / We

Jackie Kirsopp, Fifteen Rosehill, Montgomery Way, Rosehill Estate, Carlisle, CA1 2RW

Jeanette Brown, Clint Mill, Cornmarket, Penrith, Cumbria, CA11 7HW

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 14 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 Clint Mill, Cornmarket, Penrith, CA11 7HW

The winding up covers the period from 15 February 2016 (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 meeting was quorate and resolutions regarding the final receipts and payments and the joint liquidator's release were passed. (AMEND AS APPROPRIATE IF DIFFERENT RESOLUTIONS PASSED)~~

OR

The meeting was inquorate.

Signed



Date 14 March 2017

Dodd & Co Limited  
Clint Mill  
Cornmarket  
Penrith  
Cumbria  
CA11 7HW

Ref: C1151/JK/JB/CMT/JN/RAA/RJO/NL

TUESDAY



\*A62P1C41\*

A18

21/03/2017

#253


COMPANIES HOUSE

**Carlisle Caravan Centre Ltd**  
**(In Liquidation)**  
**Joint Liquidators' Abstract of Receipts & Payments**  
**From 15 February 2016 To 14 March 2017**

S of A £		£	£
	<b>ASSET REALISATIONS</b>		
451,973.00	Book Debts	424,057.00	
	Tax Refund	15.74	
29,000.00	Cash at Bank	28,864.70	
6,000.00	Rent and Rates	NIL	
	Bank Interest Gross	10.72	
			452,948.16
	<b>COST OF REALISATIONS</b>		
	Declaration of Solvency fees	2,000.00	
	Office Holders Fees	3,000.00	
	Office Holders Expenses	557.00	
	Accountancy Fees	3,200.00	
	Legal Fees	595.00	
	Corporation Tax	1,411.20	
	VAT	14.60	
	Rents Payable	3,750.00	
			(14,527.80)
	<b>UNSECURED CREDITORS</b>		
(4,000.00)	Trade & Expense Creditors	284.27	
(50.00)	Directors	NIL	
(10,000.00)	HM Revenue & Customs	9,839.27	
			(10,123.54)
	<b>DISTRIBUTIONS</b>		
	Ordinary Shareholders	428,296.82	
			(428,296.82)
<b>472,923.00</b>			<b>(0.00)</b>

REPRESENTED BY

NIL

  
 JEANETTE BROWN Jackie Kirsopp  
 Joint Liquidator

**CARLISLE CARAVAN CENTRE LTD**

**In Members' Voluntary Liquidation**

**LIQUIDATOR'S FINAL REPORT TO THE MEMBERS**



# **CARLISLE CARAVAN CENTRE LTD – IN MEMBERS' VOLUNTARY LIQUIDATION**

## **LIQUIDATOR'S FINAL REPORT TO THE MEMBERS**

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### **1. EXECUTIVE SUMMARY**

This is the Liquidator's final report covering the period from 15 February 2016 to 14 March 2017.

The Liquidator has made realisations of £452,057 during the period as detailed below.

During the period the liquidator has paid a 100p in the £ plus statutory interest to unsecured creditors.

The Liquidation concluded on 14 March 2017.

### **2. STATUTORY INFORMATION**

Company name: Carlisle Caravan Centre Ltd

Registered office: Dodd & Co, Clint Mill, Cornmarket, Penrith, CA11 7HW

Former registered office: Harker Carlisle Cumbria CA6 4DS

Registered number: 02363495

Liquidators' name: Jeanette Brown and Jackie Kirsopp

Liquidators' address: Dodd & Co, Clint Mill, Cornmarket, Penrith, Cumbria, CA11 7HW

Liquidator's date of appointment: 15 February 2016

This is the final report of the Liquidator under section 94 of the Insolvency Act 1986 for the purpose of concluding the administration of the liquidation.

### **3. LIQUIDATOR'S ACTIONS SINCE APPOINTMENT**

Following my appointment steps were taken to realise the book debts and cash at bank as noted on the Declaration of Solvency.

Following the completion of the accounts to the date of liquidation the final Corporation Tax balance of £1,411 was paid.

I was contacted by the Company's former landlord in respect to a claim for arrears of rent. Following legal advice and discussions with the directors a settlement was made with the landlord for the sum of £3,750.

A notice for unsecured creditor claims was issued in the London Gazette and unsecured creditors have been paid in full plus statutory interest.

There is certain work that I am required by the insolvency legislation to undertake work 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 is contained in Appendix 1.

### **4. RECEIPTS AND PAYMENTS ACCOUNT**

My Receipts & Payments Account for the period from 15 February 2016 to 14 March 2017 is attached.

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The balance of £nil funds are held in a non interest bearing NatWest designated client account. The interest was paid net of tax. I confirm that the balance on hand has been reconciled to the funds held in the bank account held on behalf of the company.

### **5. VAT**

The company was registered for VAT. All figures shown are net of VAT.

### **6. ASSETS**

A debtor of £424,057 was realised and distributed in specie in respect of the final debtor balance due from Dumfries Caravan Centre per the final accounts.

Cash at bank of £29,000 was noted on the directors Declaration of Solvency and the sum of £28,865 was realised.

The sum of £6,000 was noted on the Declaration of Solvency in respect of rent and rates. This sum related to prepayments included in the year end 2015 accounts and no realisations were made in the liquidation.

A tax refund of £16 has been received in respect of Corporation Tax.

### **7. TRADE CREDITORS AND LANDLORD CLAIM**

All known liabilities of the company have been paid. An advert was placed in the London Gazette on 25 February 2017 to advertise for all known claims of the company. The stated deadline has now passed and I am not aware of any further creditors (including potential or contingent).

In accordance with Part 1 of Schedule 4 of the Insolvency Act 1986, a special resolution is required in order to pay creditors in full. This special resolution was obtained on 15 February 2016.

#### **Secured Creditors**

An examination of the Company's mortgage register held by the Registrar of Companies, showed that the Company had provided security to the Bank of Scotland plc and Mercantile Credit Company Ltd. Investigations prior to liquidation confirmed that both of these secured creditors were historical and held no claim in the liquidation.

#### **Preferential Creditors**

There were no preferential creditors.

#### **Crown Creditors**

The Declaration of Solvency included £10,000 owed to HMRC. HMRC's final claim of £9,266 was paid in full plus statutory interest of £573.

#### **Non-preferential unsecured Creditors**

The Declaration of Solvency included £4,000, as an estimate in respect of trade and expense creditor accruals. A claim of £268 was received from Carlisle City Council who were paid in full plus statutory interest of £17.

## CARLISLE CARAVAN CENTRE LTD – IN MEMBERS' VOLUNTARY LIQUIDATION

### LIQUIDATOR'S FINAL REPORT TO THE MEMBERS

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#### Landlord claim

A claim was received by the Company's former landlord for rent arrears of £3,855. The directors contested that any sum was payable to the landlord. Legal advice was obtained by the liquidator from HLW Keeble Hawson who advised that a commercial settlement was likely more cost effective than contesting the claim. Therefore, a settlement was made with the landlord and the sum of £3,750 paid on a commercial basis.

#### 8. DISTRIBUTIONS TO SHAREHOLDERS

During the course of the liquidation, total distributions to members total £428,297. Details of distributions paid are as follows:-

Date	£ Distributed	£ Per Share	
14 March 2016	424,074	16.96	Distributed partially in specie
8 February 2017	4,223	0.16	

No further distribution will be payable as all assets realised have now been distributed.

#### 9. DECLARATION OF SOLVENCY

The Board previously authorised the payment of a fee of £2,000 for assistance with preparing the declaration of solvency, producing and circulating the notices for the meeting of members prior to my appointment at a meeting held on 15 February 2016.

The fee for preparing the Declaration of Solvency and convening the meeting was paid on appointment, and is included in the enclosed Receipts and Payments Account within the payments made to unsecured creditors.

#### 10. LIQUIDATOR'S REMUNERATION

##### 10.1 DETAILS OF RESOLUTION

My remuneration was previously authorised by Members at a meeting held on 15 February 2016 to be drawn on a time cost. My total fees in respect of pre appointment and post appointment work were estimated at £4,500 plus VAT. All fees taken have been agreed by members.

A resolution was also passed that the Liquidator be authorised to charge residual accountancy/taxation fees received from Dodd & Co Limited together with any postage costs as Category 2 disbursements.

##### 10.2 INFORMATION REGARDING REMUNERATION

A copy of 'A Members' Guide to Liquidator's Fees' together with an explanatory note which shows Dodd & Co Limited's charge out rates and disbursements policy can be found on our website at [www.doddrescue.co.uk/ourcharges.html](http://www.doddrescue.co.uk/ourcharges.html). If you require a paper copy, please contact Rob Oliver at our Penrith office.

The current charge out rates of the Liquidator and staff are as follows:-

	2016	2015
Insolvency Practitioner (IP)	230.00-260.00	225.00-255.00
Senior Insolvency Case Officer (SICO)	145.00-230.00	143.00-225.00

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Insolvency Case Officer (ICO)	93.00	75.00-91.00
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Where necessary, other staff within Dodd & Co Limited are used to carry out any accountancy or taxation work which is appropriate to the case. Costs will be charged by Dodd & Co Limited staff on a time cost basis (plus VAT). A list of hourly rates for the relevant staff used in the matter will be available upon request but in general, they fall within the rates of £35 to £64 for accounts and taxation staff, £65 to £135 for accounts and taxation seniors/managers and £136 to £225 for specialist technicians, including partners.

My total time costs to 14 March 2017 amount to £6,201 which have been charged at an average charge out rate of £88. A schedule of my time costs incurred to date is attached.

I have drawn £3,000 liquidators fees to 14 March 2017 and confirm that no further fees will be drawn.

### 10.3 DISBURSEMENTS AND EXPENSES

I have incurred expenses to 14 March 2017 of £557 that have been paid. These are made up of £240 statutory bond, Companies House fees of £7, travel of £18 and statutory advertising of £292.

I have used the following agents or professional advisors in the reporting period:

Professional Advisor	Nature of Work	Basis of Fees
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HLW Keeble Hawson	Solicitors	Time costs
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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 have reviewed the fees charged and am satisfied that they are reasonable in the circumstances of this case.

There are no expenses or Category 1 or Category 2 disbursements accrued or incurred which have not yet been paid.

### 11 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.

To comply with the Provision of Services Regulations, some general information about Dodd & Co can be found at <http://www.doddaccountants.co.uk/company-information>

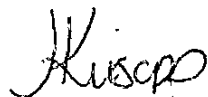
### 12 CLOSURE

All of the Liquidator's statutory duties with respect to reporting have now been completed. The final meeting of members was held on 14 March 2017. Members should note that once we have been released as Liquidators at the final meeting of members, our case files will be placed in storage thereafter.

**CARLISLE CARAVAN CENTRE LTD – IN MEMBERS' VOLUNTARY LIQUIDATION**  
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If Members or creditors have any queries regarding this report, or the liquidation in general, or if they want hard copies of any of the documents made available on-line, they should contact Rob Oliver on 01768 864466 or at [rob.oliver@doddaccountants.co.uk](mailto:rob.oliver@doddaccountants.co.uk).



JACKIE KIRSOPP  
JOINT LIQUIDATOR

14 March 2017



**Appendix 1 – summary of the work undertaken in the Liquidation.**

A description of the routine work undertaken in the Liquidation to date is as follows:

1. Administration and Planning

- 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/electronic case files (delete as applicable).
- 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 (as applicable).
- 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 Members.
- Filing returns at Companies House.
- Preparing and filing Corporation Tax returns.

2. Creditors

- Obtaining information from the case records about employee claims.
- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.
- Issuing a notice of intended dividend and placing an appropriate gazette notice.
- Reviewing proofs of debt received from creditors, adjudicating on them and formally admitting them for the payment of a dividend.
- Requesting additional information from creditors in support of their proofs of debt in order to adjudicate on their claims.
- Calculating and paying a dividend to creditors, and issuing the notice of declaration of dividend.
- Dealing with Solicitors and landlord re debt advice.

3. Realisation of Assets

- Liaising with the company's bank regarding the closure of the account.

In addition to the routine work above, I have spent additional time as follows:

Dealing with HMRC to get the PAYE balance corrected due to an error in RTI submissions by Company staff.

Routine administration of the liquidation has been dealt with by junior staff wherever possible in order to maximise the cost effectiveness of the work performed. These members of staff have been supervised by senior staff and the Liquidator. Any matter of particular complexity or significance that has required responsibility of an exceptional kind has also been dealt with by senior staff and the Liquidator.


Support staff do not charge time to the case for administrative tasks unless for a significant block of time.

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( 50.00)	Directors	NIL	
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	<b>DISTRIBUTIONS</b>		
	Ordinary Shareholders	428,296.82	
			( 428,296.82)
<u>472,923.00</u>			<u>( 0.00)</u>
	<b>REPRESENTED BY</b>		
			<u>NIL</u>

  
 Jackie Kirsopp  
 Joint Liquidator

## Carlisle Caravan Centre Limited - MVL - C1151

Analysis of ' time costs for the period 15/02/2016 to 14/03/2017

Classification of Work Function	Hours					Total Hours	Time Cost	Av hourly Rate
	Insolvency Practitioner/ Partner	Manager	Senior	Assistant Case Officer	Support			
<b>Administration and Planning</b>							£	£
Admin & Planning	7.50	4.17		13.83		25.50	2,962.59	116.18
<b>Realisation of Assets</b>								
Realisations				1.33		1.33	77.00	57.75
<b>Creditors</b>								
Creditors		1.50		39.50		41.00	2,778.50	67.77
<b>Case Specific Matters</b>								
	1.08	0.50		1.50		3.08	382.67	124.11
<b>Total Hours</b>	<b>8.58</b>	<b>6.17</b>		<b>56.17</b>	<b>0.00</b>	<b>70.92</b>		<b>87.44</b>
<b>Total Fees Claimed (£)</b>	<b>1,665.03</b>	<b>876.15</b>		<b>3,659.58</b>	<b>0.00</b>		<b>6,200.76</b>	

## Disbursements

Other amounts paid or payable to the office holder's firm or to party in which the office holder or his firm or any associate has an interest.

Transaction Date	Type	Purpose	Amount
Category 1 Disbursements			
22/02/2016	Co Search	Co House	6.00
01/03/2016	Adverts	Courts Adv Ldn Gaz 25Feb16	219.00
01/03/2016	Co Search	Co House 12Feb16	1.00
01/03/2016	Travel	15Feb16	18.00
01/04/2016	Insolvency Bond	AUA Insolv Feb16	240.00
08/02/2017	Adverts	Courts Adv London Gazette	73.00
Category 1 Disbursements			557.00
<b>Total £</b>			<b>557.00</b>