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

For further information, please refer to our guidance at www.gov.uk/companieshouse

1 Company details

Company number	0 3 3 4 9 5 0 1
Company name in full	Dentsu Edinburgh Limited

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

2 Liquidator's name

Full forename(s)	Samantha Jane
Surname	Keen

3 Liquidator's address

Building name/number	1
Street	More London Place
Post town	London
County/Region	
Postcode	S E 1 2 A F
Country	United Kingdom

4 Liquidator's name ❶

Full forename(s)	Richard
Surname	Barker

❶ **Other liquidator**
Use this section to tell us about another liquidator.

5 Liquidator's address ❷

Building name/number	1
Street	More London Place
Post town	London
County/Region	
Postcode	S E 1 2 A F
Country	United Kingdom

❷ **Other liquidator**
Use this section to tell us about another liquidator.

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 X
Signature date	d0 d8 m0 m3 y2 y0 y2 y4

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: Katya Vasileva

Company name: Ernst & Young LLP

Address: 1 More London Place

Post town: London

County/Region:

Postcode: S E 1 2 A F

Country: United Kingdom

DX:

Telephone: +44 20 7951 3427

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

EY Parthenon
Building a better working world

Ernst & Young LLP
1 More London Place
London
SE1 2AF

Tel: + 44 20 7951 2000
Fax: + 44 20 7951 1345
ey.com/parthenon

TO THE MEMBER(S)

29 February 2024

Ref: LO8278
Contact: Katya Vasileva
Direct Line: +44 20 7951 3427

Email:
solventliquidations@parthenon.ey.com

Dear Sirs

Dentsu Edinburgh Limited
(In Members' Voluntary Liquidation) ("the Company")

On 22 March 2022, Richard Barker and I were appointed as Joint Liquidators of the Company.
I write to advise you that we are now in a position to conclude the liquidation. This report should be read in conjunction with my annual progress report dated 16 May 2023.

This letter, and its appendices, constitutes our final account to members.

I enclose formal notice of our intention to deliver a final account. Under Rule 5.9(4) of the Insolvency (England and Wales) Rules 2016 ("the Rules"), we may conclude that the Company's affairs are fully wound up before the date given in the notice if every member of the Company confirms in writing that (i) they do not intend to make any request for further information under Rule 18.9 of the Rules and (ii) that they do not intend to make an application to court under Rule 18.34 of the Rules to challenge our remuneration or expenses.

We have not so far received any requests for further information, nor have any concerns been raised about our remuneration or expenses.

In order to bring the liquidation to a close as efficiently as possible, we would like to treat this account as the final account, without sending out another in eight weeks' time. In order to do so, we must have your written confirmation as outlined above. If you are content for us to conclude the liquidation in this way, please would you sign and date the confirmation at the foot of the enclosed notice and return it to me within the next seven days by email to solventliquidations@parthenon.ey.com.

Information about the Company and the Joint Liquidators

The Rules require us to provide certain information about the Company and the Joint Liquidators. This information can be found in Appendix A of this report. A copy of our receipts and payments account for the period from 22 March 2023 to 29 February 2024, and cumulative to date, is at Appendix B.

Progress during the period covered by this account

Assets

As previously reported, as at the date of the liquidation, the Company's only asset was an intercompany receivable due from Dentsu UK Limited ("DUK"). On 29 February 2024, this asset was distributed in specie to the Shareholders, Dentsu Manchester Limited (also in Members' Voluntary Liquidation) and DUK in accordance with their respective shareholdings.

Liabilities

As at the date of liquidation, the Company had no known external creditors. In accordance with Rule 14.38 of the Rules, an advert was placed in the London Gazette requesting creditors of the Company to prove their claims by 20 May 2022. No such claims were received by this date.

During the liquidation and as previously reported, the Joint Liquidators received correspondence from The City of Edinburgh Council ("the Council") in respect of outstanding amounts due to/from the Company. Since our last report, we have received confirmation from our client that these amounts have been settled with the Council and therefore, this matter is now concluded.

It was previously customary in a liquidation to seek confirmation from HM Revenue and Customs ("HMRC") that they have no outstanding claims in respect of either corporation tax, VAT, PAYE and/or National Insurance Contributions.

In December 2023, HMRC issued revised guidance informing Insolvency Practitioners that tax clearance will no longer be issued for solvent liquidations. Following protracted correspondence with HMRC, on 18 December 2023, the Joint Liquidators issued a final letter to HMRC, providing them with 28 days with which they could submit a claim and/or raise any objection to closure of the liquidation. The notice period expired on 16 January 2024 and no such objection has been received.

Furthermore, on 2 February 2024, the Joint Liquidators received correspondence from HMRC advising that they have a non-preferential claim in the liquidation for the sum of £2,504 in respect of the Company's PAYE income tax for the period ended 5 April 2021. We have since received confirmation from the Client that the HMRC claim, including the statutory interest of 8% has been settled and therefore, this matter is now closed.

In view of the above and considering the Company's tax history, the Joint Liquidators are comfortable to proceed with closure of the liquidation, without any further recourse to HMRC.

Joint Liquidators' remuneration

Our remuneration was fixed on a time-cost basis by a resolution of members on 22 March 2022.

A contractual arrangement exists with a third party in respect of the Joint Liquidators' remuneration and as such, there is no recourse to the estate.

Details of amounts paid, name of the payor and the relationship between the payor and the Company, are available upon request to the Joint Liquidators at 1 More London Place, London, SE1 2AF.

Joint Liquidators' statement of expenses incurred

During the liquidation, we have incurred expenses relating to statutory advertising, statutory bonding and postage costs which have also been paid by another group company, without recourse to the liquidation estate.

Members rights to further information about, and challenge, remuneration and expenses

In certain circumstances, members are entitled to request further information about our remuneration or expenses, or to apply to court if members consider the costs to be excessive. Further information is provided in Appendix C.

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Other matters

Upon receipt of your written confirmation or on expiry of the eight weeks' notice period, whichever is sooner, our final return and account will be filed with the Registrar of Companies. We will then vacate office and subsequently receive our release. Approximately three months after the filing of the final return and account, the Company will be dissolved by the Registrar of Companies.

Should you wish to discuss any matters arising from this report, please do not hesitate to contact Katya Vasileva on the direct line telephone number shown above.

Yours faithfully
for the Company

Samantha Jane Keen
Joint Liquidator

Richard Barker and Samantha Jane Keen are licensed in the United Kingdom to act as Insolvency Practitioners by The Insolvency Practitioners Association.

The Joint Liquidators may act as data controllers of personal data as defined by the UK General Data Protection Regulation (as incorporated in the Data Protection Act 2018), depending upon the specific processing activities undertaken. Ernst & Young LLP and/or the Company may act as a data processor on the instructions of the Joint Liquidators. Personal data will be kept secure and processed only for matters relating to the Joint Liquidators' appointment. The Office Holder Data Privacy Notice can be found at www.ey.com/uk/officeholderprivacy.

Dentsu Edinburgh Limited
(In Members' Voluntary Liquidation) ("the Company")

Information about the Company and the Joint Liquidators

Registered office address of the Company:	1 More London Place, London, SE1 2AF
Registered number:	03349501
Full names of the Joint Liquidators:	Samantha Jane Keen Richard Barker
Joint Liquidators' addresses	Ernst & Young LLP 1 More London Place London SE1 2AF
Telephone number on which the Joint Liquidators can be contacted:	020 7951 3427
Date of appointment:	22 March 2022
Details of any changes of liquidator:	None

Dentsu Edinburgh Limited
(In Members' Voluntary Liquidation) ("the Company")

Joint Liquidators' receipts and payments account for the period from 22 March 2023 to 29 February 2024 and cumulative to date

Declaration of Solvency Estimated to Realise Values		From 22 March 2023 to 29 February 2024	From 22 March 2022 to 29 February 2024
£		£	£
	Receipts		
3	Intercompany receivable due from Dentsu UK Limited	-	-
3		-	-
	Payments		
-	None	-	-
3	Balance as at 29 February 2024	Nil	Nil

Notes

1. Receipts and payments are stated net of VAT.

2. The Joint Liquidators' remuneration was fixed on a time-cost basis by a written resolution of the Shareholder passed on 22 March 2022.

3. The intercompany receivable of £3 was distributed in specie to the Shareholders on 29 February 2024.

Members' rights to request further information about remuneration or expenses or to challenge a Liquidators' remuneration - Rules 18.9 and 18.34 of the Insolvency (England and Wales) Rules 2016, as amended

18.9 Members' request for further information

18.9.-(1) The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report or account under rule 18.14-
(a) a secured creditor;
(b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);
(c) members of the company in a members voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
(d) any unsecured creditor with the permission of the court; or
(e) any member of the company in a members voluntary winding up with the permission of the court.

(2) A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report or account by the person, or by the last of them in the case of an application by more than one member or creditor.

(3) The office-holder must, within 14 days of receipt of such a request respond to the person or persons who requested the information by-
(a) providing all of the information requested;
(b) providing some of the information requested; or
(c) declining to provide the information requested.

(4) The office-holder may respond by providing only some of the information requested or decline to provide the information if-
(a) the time or cost of preparation of the information would be excessive; or
(b) disclosure of the information would be prejudicial to the conduct of the proceedings;
(c) disclosure of the information might reasonably be expected to lead to violence against any person; or
(d) the office-holder is subject to an obligation of confidentiality in relation to the information.

(5) An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.

(6) A creditor, and a member of the company in a members voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of-
(a) the office-holder giving reasons for not providing all of the information requested; or
(b)the expiry of the 14 days within which an office-holder must respond to a request.

(7) The court may make such order as it thinks just on an application under paragraph (6).

18.34 Members' claim that remuneration is excessive

18.34.-(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that-
(a)the remuneration charged by the office-holder is in all the circumstances excessive;
(b) the basis fixed for the office-holders remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
(c) the expenses incurred by the office-holder are in all the circumstances excessive.

(2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable-
(a) a secured creditor,
(b) an unsecured creditor with either-
(i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
(ii) the permission of the court, or
(c) in a members voluntary winding up-

(i) members of the company 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
(ii) a member of the company with the permission of the court.

(3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question (the relevant report).

Notice of final account to members and confirmation

Dentsu Edinburgh Limited
(In Members' Voluntary Liquidation) ("the Company")

Other trading names(s) or style(s)	None
Registered number:	03349501
Registered office address of the Company:	1 More London Place, London, SE1 2AF
Date of appointment of Joint Liquidators:	22 March 2022
Full names of the Joint Liquidators:	Samantha Jane Keen Richard Barker
Joint Liquidators' address	Ernst & Young LLP 1 More London Place London SE1 2AF
Office holder number:	9250 / 17150
Telephone number	020 7951 3427

Date of notice: 29 February 2024

In accordance with Rules 5.9 and 5.10 of the Insolvency (England and Wales) Rules 2016, we give notice that a final account will be made up and delivered to members on 2 May 2024 unless within two weeks of 29 February 2024 we receive written confirmation from each member that they do not intend to request further information under Rule 18.9 or to make an application to court to challenge our remuneration or expenses under Rule 18.34.

We also give notice that, on receipt of the above-mentioned written confirmation from each member:

- The affairs of the Company are fully wound up;
- We, the Joint Liquidators, having delivered copies of the account to members must, within 14 days of the date on which the account is made up, deliver a copy of the account to the Registrar of Companies; and
- We will vacate office and be released under section 171 of the Insolvency Act 1986 on delivering the final account to the Registrar of Companies.

Signed: ____

Name: Samantha Jane Keen
Joint Liquidator

Please complete and return the confirmation on the next page

Dentsu Edinburgh Limited
(In Members' Voluntary Liquidation) ("the Company")

Members' confirmation

I have received the Joint Liquidators' draft and final account dated 29 February 2024 and confirm that:

1. I do not intend to make a request under Rule 18.9 of the Insolvency (England and Wales) Rules 2016 for further information, and

2. I do not intend to make an application to Court under Rule 18.34 of the Insolvency (England and Wales) Rules 2016 to challenge the Joint Liquidators' remuneration or expenses

Name of member: Dentsu Manchester Limited (In Members' Voluntary Liquidation)

Signature: ______________________________

Date: 7 March 2024

For corporate members

Name of Signatory: Samantha Jane Keen

Designation (eg director/secretary): Joint Liquidator of Dentsu Manchester Limited

Please return this completed confirmation within the next seven days by email to solventliquidations@parthenon.ey.com

Dentsu Edinburgh Limited
(In Members' Voluntary Liquidation) ("the Company")

Members' confirmation

I have received the Joint Liquidators' draft and final account dated 29 February 2024 and confirm that:

1. I do not intend to make a request under Rule 18.9 of the Insolvency (England and Wales) Rules 2016 for further information, and

2. I do not intend to make an application to Court under Rule 18.34 of the Insolvency (England and Wales) Rules 2016 to challenge the Joint Liquidators' remuneration or expenses

Name of member: Dentsu UK Limited

Signature: N. Storey (Mar 1, 2024 18:48 GMT)

Date: Mar 1, 2024

For corporate members

Name of Signatory: Nick Storey

Designation (eg director/secretary): Director

Please return this completed confirmation within the next seven days by email to solventliquidations@parthenon.ey.com