

LIQ03

Notice of progress report in voluntary winding up



Companies House

WEDNESDAY



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A19

20/11/2019

#221

COMPANIES HOUSE

1 Company details

Company number 0 5 0 6 4 1 9 4

Company name in full Amoralia Limited

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

2 Liquidator's name

Full forename(s) Georgina Marie

Surname Eason

3 Liquidator's address

Building name/number New Bridge Street House

Street 30 - 34 New Bridge Street

Post town London

County/Region

Postcode E C 4 V 6 B J

Country

4 Liquidator's name ①

Full forename(s) Michael Colin John

Surname Sanders

① Other liquidator
Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number New Bridge Street House

Street 30 - 34 New Bridge Street

Post town London

County/Region

Postcode E C 4 V 6 B J

Country

② Other liquidator
Use this section to tell us about
another liquidator.

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6 Period of progress report

From date	^d 1	^d 0	^m 1	^m 0	^y 2	^y 0	^y 1	^y 8
To date	^d 0	^d 9	^m 1	^m 0	^y 2	^y 0	^y 1	^y 9

7 Progress report

☒ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d 1	^d 4	^m 1	^m 1	^y 2	^y 0	^y 1	^y 9
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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 **Tsangari, Nicholas**

Company name **MacIntyre Hudson LLP**

Address
New Bridge Street House
30 - 34 New Bridge Street

Post town **London**

County/Region

Postcode **E C 4 V 6 B J**

Country

DX

Telephone **0207 429 4100**



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

Amoralia Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 10/10/2018 To 09/10/2019 £	From 10/10/2017 To 09/10/2019 £
	ASSET REALISATIONS		
	Bank Interest Gross	0.23	4.88
17,599.00	Cash at Bank	NIL	5,562.84
6,000.00	Corporation Tax Refund	1,442.10	1,442.10
121,280.00	Director's Loan Account	NIL	121,280.00
350.00	VAT Refund	NIL	NIL
		<u>1,442.33</u>	<u>128,289.82</u>
	COST OF REALISATIONS		
	Office Holders Expenses	105.00	105.00
	Office Holders Fees	4,000.00	4,000.00
	Statutory Advertising	NIL	216.00
		<u>(4,105.00)</u>	<u>(4,321.00)</u>
	DISTRIBUTIONS		
	Distribution in Specie	NIL	121,280.00
	Ordinary Shareholders	1,824.62	1,824.62
		<u>(1,824.62)</u>	<u>(123,104.62)</u>
<u>145,229.00</u>		<u>(4,487.29)</u>	<u>864.20</u>
	REPRESENTED BY		
	Vat Control Account		864.20
			<u>864.20</u>


 Georgina Marie Eason
 Joint Liquidator

**Amoralia Limited – In Members' Voluntary Liquidation
Formerly Morrello London Limited**

LIQUIDATORS' PROGRESS REPORT TO MEMBERS

For the year ending 9 October 2019

STATUTORY INFORMATION

Company name:	Amoralia Limited
Registered office:	New Bridge Street House 30 - 34 New Bridge Street London EC4V 6BJ
Former registered office:	2 Vision Terrace 182 Landells Road London SE22 9PP
Registered number:	05064194
Joint Liquidators' names:	Georgina Marie Eason and Michael Colin John Sanders
Joint Liquidators' address:	New Bridge Street House, 30 - 34 New Bridge Street, London, EC4V 6BJ
Joint Liquidators' date of appointment:	10 October 2017
Actions of Joint Liquidators'	Any act required or authorised under any enactment to be done by a Liquidator may be done by either or both of the Liquidators acting jointly or alone.

LIQUIDATORS' ACTIONS SINCE APPOINTMENT

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 creditors. A description of the routine work undertaken since my appointment as Liquidator can be found below:

1. Administration
 - 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 (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 VAT returns.
- Preparing and filing Corporation Tax returns.

2. Creditors

- Obtaining information from the case records about employee claims.
- Completing documentation for submission to the Redundancy Payments Office.
- Corresponding with employees regarding their claims.
- Liaising with the Redundancy Payments Office regarding 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.
- Corresponding with HM Revenue & Customs in relation to locating outstanding returns

RECEIPTS AND PAYMENTS ACCOUNT

My Receipts & Payments Account for the period from 10 October 2018 to 9 October 2019 is attached at Appendix 1.

The balance of funds are held in an interest bearing estate bank account.

ASSETS

Corporation Tax Refund

The sum of £1,442.10 was realised in respect of a Corporation Tax refund.

Bank Interest

Bank interest totalling £0.23 has been received during the course of the Liquidation.

LIABILITIES

Secured Creditors

An examination of the Company's mortgage register held by the Registrar of Companies, showed that the Company has granted the following charges. A fixed and floating was created on 1st September 2006 in respect of the undertaking of the Company's assets. I can confirm that the charge was satisfied on 6 September 2007.

Preferential Creditors

There are no preferential creditors of the Company.

Crown Creditors

As per the Declaration of Solvency, there was no amount due to HMRC. Returns have since been issued to HMRC and I am currently awaiting to receive tax clearance and finalise proceedings.

Non-preferential unsecured Creditors

The Declaration of Solvency stated that there are no non-preferential unsecured creditors. Since my appointment, I am yet to receive any claims from creditors.

Share Capital

The following distribution in specie was made to the sole Member of the Company, holding 20,000 ordinary shares:

Date	Amount distribution in specie
11 October 2017	£121,280.00

LIQUIDATORS' REMUNERATION

The Board previously authorised the payment of a fee of £4,000 plus VAT for preparing the Declaration of Solvency, producing and circulating the notices for the meeting of Members prior to my appointment and dealing with all post appointment tasks at a meeting held on 10 October 2017.

The fee for preparing the Declaration of Solvency and convening the meeting is yet to be paid. Prior to finalising proceedings, I will ensure payment is made as an expense of the liquidation and is included in the enclosed Receipts and Payments Account.

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

LIQUIDATORS' EXPENSES

I have incurred expenses since my appointment of £216.00.

I have drawn £216.00 to date.

I have incurred the following expenses in the period since my appointment as Liquidator:

Type of expense	Amount incurred/ accrued in the reporting period
Statutory Advertising (Courts Advertising)	£216.00
Statutory Bonding	£105.00

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

Professional Advisor	Nature of Work	Basis of Fees
Marsh Limited	Statutory Bonding	Agreed Fee

The choice of professionals was based on my perception of their experience and ability to perform this type of work and the complexity and nature of the assignment. I also considered that the basis on which they will charge their fees represented value for money. I have reviewed the charges they have made and am satisfied that they are reasonable in the circumstances of this case.

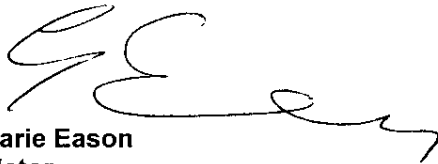
FURTHER INFORMATION

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 Joint Liquidators' 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 of remuneration charged by the Joint Liquidators as being excessive, and/or the basis of the Joint Liquidators' remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this report.

The Liquidation will remain open until I have received tax clearance from HM Revenue & Customs. I estimate that this will take approximately 2 months and once resolved the Liquidation will be finalised and our files will be closed.

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 Nicholas Tsangari, on 0207 429 4100, or by email at nicholas.tsangari@mhllp.co.uk.



Georgina Marie Eason
Joint Liquidator
Authorised To Act In The UK By The
Insolvency Practitioners Association

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Georgina Marie Eason
Joint Liquidator