

Section 106

Return of Final Meeting in a
Creditors' Voluntary Winding UpPursuant to Section 106 of the
Insolvency Act 1986

To the Registrar of Companies

S.106

Company Number

05483537

Name of Company

A & A Solutions Limited

I/We Martin C Armstrong FCCA FABRP MIPA
 Allen House
 1 Westmead Road
 Sutton
 Surrey
 SM1 4LA

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

1 give notice that a general meeting of the company was ~~duly held on~~/summoned for 17 September 2013 pursuant to section 106 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 disposed of, and that ~~the same was done accordingly~~ no quorum was present at the meeting,

2 give notice that a meeting of the creditors of the company was ~~duly held on~~/summoned for 17 September 2013 pursuant to Section 106 of the Insolvency Act 1986, for the purpose of having the said account laid before it showing how the winding up 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

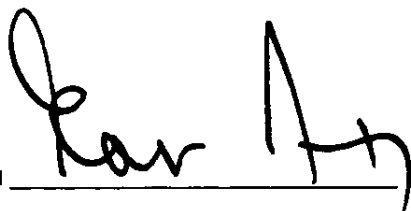
The meeting was held at Allen House, 1 Westmead Road, Sutton, Surrey SM1 4LA

The winding up covers the period from 1 March 2012 (opening of winding up) to the final meeting (close of winding up)

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

N/A

Signed



Date 18 September 2013

Turpin Barker Armstrong
 Allen House
 1 Westmead Road
 Sutton
 Surrey
 SM1 4LA

Ref XA0194/IR/JC

SATURDAY



A40

A2HCV26Z

21/09/2013

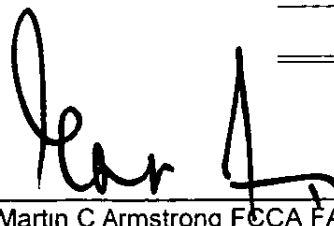
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COMPANIES HOUSE

A & A Solutions Limited
(In Liquidation)
Liquidator's Abstract of Receipts & Payments
From 1 March 2012 To 17 September 2013

S of A £		£	£
	HP ASSETS		
3,000 00	Citroen Berlingo Van	NIL	
(3,000 00)	Close Motor Finance	NIL	
			NIL
	PREFERENTIAL CREDITORS		
Uncertain	Employees' Wage Arrears	NIL	
Uncertain	Employees' Holiday Pay	NIL	
			NIL
	UNSECURED CREDITORS		
(6,050 00)	Trade & Expense Creditors	NIL	
Uncertain	Employees	NIL	
(16,000 00)	Directors	NIL	
(20,000 00)	HSBC	NIL	
(8,000 00)	HM Revenue & Customs - PAYE/NI	NIL	
(3,500 00)	HM Revenue & Customs - VAT	NIL	
			NIL
	DISTRIBUTIONS		
(100 00)	Ordinary Shareholders	NIL	
			NIL
(53,650.00)			NIL

REPRESENTED BY

NIL

 Martin C Armstrong FCCA FABRP MIPA
 Liquidator

A & A Solutions Limited – in Creditors' Voluntary Liquidation

Liquidator's Final Report to Creditors and Members

LIQUIDATOR'S ACTIONS SINCE APPOINTMENT

Since my appointment I have sought to get in the assets of the company and investigated what assets can be realised and what other recoveries could be made. Myself and my staff have spent time seeking to realise the company's assets and also dealing with general administration and statutory tasks during the liquidation.

RECEIPTS AND PAYMENTS ACCOUNT

My Receipts & Payments Account for the period from my appointment to 17th September 2013 is attached at Appendix 1. There is no account held by the Secretary of State to reconcile the attached report to.

ASSETS

Tangible Assets (Citroen Van)

The company's only tangible asset was a Citroen Berlingo Van held on finance from Close Motor Finance. As expected, no recovery was made for the benefit of the liquidation and there have been no asset realisations.

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.

The legislation requires that if the Company has created a floating charge after 15 September 2003, a prescribed part of the Company's net property (i.e. the money that would otherwise be available to the charge holder) should be ring-fenced for distribution to unsecured creditors. In this case, there were no creditors secured by a floating charge such that the prescribed part provisions do not apply.

Preferential Creditors

At the time of statement of affairs, the level of preferential creditors was considered uncertain. A claim totaling £1,402.28 has been received from the Insolvency Service (Redundancy Payments Office) in respect of preferential claims paid from the National Insurance Fund.

Crown Creditors

The statement of affairs included £11,500 owed to HMRC in respect of PAYE/NIC (£8,000) & VAT (£3,500). The claims received from HMRC for PAYE/NIC was in the sum of £28,678.84 and a claim of £11,947.04 was received in respect of unpaid VAT. The claims differed substantially from those on the estimated statement of affairs as the claims included estimates/assessments during periods when the company was not trading or had not submitted returns.

Non-Preferential Unsecured Creditors

The statement of affairs included 6 unsecured creditors with an estimated total liability of £53,550. Of these, I have received claims from 4 creditors at a total of £38,041.88.



I have not received claims from 2 creditors with original estimated claims in the statement of affairs of £5,500

The unsecured non-preferential entitlements of the employees were detailed as uncertain on the statement of affairs. A claim totaling £16,960.46 has been received from the Insolvency Service (Redundancy Payments Office) in respect of unsecured non-preferential claims paid from the National Insurance Fund.

DIVIDENDS

A dividend has not been paid to unsecured creditors due to insufficient asset realisations.

INVESTIGATION INTO THE AFFAIRS OF THE COMPANY

I undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved. There were no matters that justified further investigation in the circumstances of this appointment.

Within six months of my appointment, I was required to submit a confidential report to the Secretary of State to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present Director would make him unfit to be concerned with the management of the Company. I would confirm that my report has been submitted.

PRE-APPOINTMENT REMUNERATION

The creditors previously authorised the payment of a fee of £3,000+VAT for assistance with preparing the statement of affairs, producing and circulating the notices for the meetings of members and creditors prior to my appointment at a meeting held on 1st March 2012. This fee was paid personally by a director of the company.

LIQUIDATOR'S REMUNERATION

My remuneration was previously authorised by creditors at a meeting held on 1st March 2012 to be drawn on a time cost basis. My total time costs to 17th September 2013 amount to £6,497, representing 75.3 hours work at an average charge out rate of £86.28 per hour, of which £1,543.50, representing 8.80 hours work, was charged in the period since 25th March 2013 (the date of the last report) at an average charge out rate of £175.40. This time relates to the case closing formalities and procedure. I have not drawn any remuneration of in this matter.

A schedule of my time costs incurred to date is attached and a description of the routine work undertaken in the Liquidation to date is as follows -

- I Administration and Planning
 - Preparing the documentation and dealing with the formalities of appointment
 - Statutory notifications and advertising
 - Preparing documentation required
 - Dealing with all routine correspondence
 - Maintaining physical case files and electronic case details on IPS
 - Review and storage
 - Case bordereau
 - Case planning and administration
 - Preparing reports to members and creditors
 - Convening and holding meetings of members and creditors



- 2 Cashiering
 - Maintaining and managing the Liquidator's cashbook and bank account
 - Ensuring statutory lodgements and tax lodgement obligations are met
- 3 Creditors
 - Dealing with creditor correspondence and telephone conversations
 - Preparing reports to creditors
 - Maintaining creditor information on IPS
 - Reviewing and adjudicating on proofs of debt received from creditors
- 4 Investigations
 - Review and storage of books and records
 - Preparing a return pursuant to the Company Directors Disqualification Act
 - Conducting investigations into suspicious transactions
 - Review books and records to identify any transactions or actions a Liquidator may take against a third party in order to recover funds for the benefit of creditors
- 5 Realisation of Assets
 - Corresponding with debtors and attempting to collect outstanding book debts
 - 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

A copy of 'A Creditors Guide to Liquidators' Fees' published by the Association of Business Recovery Professionals and 'A Statement of Insolvency Practice 9 (Revised)' together with an explanatory note which shows Turpin Barker Armstrong's fee policy are available at the link <http://www.turpinba.co.uk/services/insolvency/fees.htm> Please note that there are different versions for cases that commenced before or after 6th April 2010 and in this case you should refer to the post-April 2010 version. A hard copy of both the Creditors Guide and my practice's fee policy can be obtained on request from the address detailed on the covering letter.

LIQUIDATOR'S EXPENSES

My (unpaid) expenses amount to £292 72. The following expenses (amounting to £292 75) have been incurred but have not yet been paid -

Type of expense	Amount incurred/accrued to date	Amount still to be paid
Bordereau	£30 00	£30 00
Statutory advertising	£252 72	£252 72
Online publishing	£10 00	£10 00

A further sum of £75 00 will be incurred in respect of advertising the final meetings.

FURTHER INFORMATION

An unsecured creditor may, with the permission of the court or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question) request further details of the Liquidator's remuneration and expenses, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

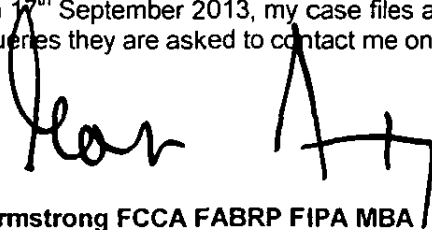
An unsecured creditor may, with the permission of the court or with the concurrence of 10% in value of the creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.



SUMMARY

The winding up of the Company is now for all practical purposes complete and I am able to summon final meetings of the Company's members and creditors to receive my final report and seek my release as Liquidator

Creditors and members should note that if I obtain my release as Liquidator at the final meeting of creditors on 17th September 2013, my case files are placed in storage thereafter. If creditors or members have any queries they are asked to contact me on 020 8661 7878 before the meetings are held



Martin C Armstrong FCCA FABRP FIPA MBA
Liquidator

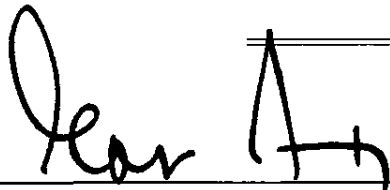
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A & A Solutions Limited
(In Liquidation)
Liquidator's Abstract of Receipts & Payments

Statement of Affairs		From 01/03/2013 To 17/09/2013	From 01/03/2012 To 17/09/2013
	HP ASSETS		
3,000 00	Citroen Berlingo Van	NIL	NIL
(3,000 00)	Close Motor Finance	NIL	NIL
		NIL	NIL
	PREFERENTIAL CREDITORS		
Uncertain	Employees' Wage Arrears	NIL	NIL
Uncertain	Employees' Holiday Pay	NIL	NIL
		NIL	NIL
	UNSECURED CREDITORS		
(6,050 00)	Trade & Expense Creditors	NIL	NIL
Uncertain	Employees	NIL	NIL
(16,000 00)	Directors	NIL	NIL
(20,000 00)	HSBC	NIL	NIL
(8,000 00)	HM Revenue & Customs - PAYE/NI	NIL	NIL
(3,500 00)	HM Revenue & Customs - VAT	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(100 00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(53,650.00)		NIL	NIL

REPRESENTED BY

NIL



Martin C Armstrong FCCA FABRP MIPA
Liquidator

Time Entry - SIP9 Time & Cost Summary

XA0194 - A & A Solutions Limited
Project Code POST
From 01/03/2012 To 17/09/2013

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	0 60	8 30	0 00	25 10	34 00	3 463 50	101 87
Case Specific Matters	0 00	0 00	0 00	1 40	1 40	56 00	40 00
Creditors	0 30	2 10	0 00	19 90	22 30	1 531 50	68 68
Investigations	1 20	1 60	0 00	10 10	12 90	1 258 00	97 52
Marketing	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Non Chargeable	0 00	0 00	0 00	0 00	0 00	0 00	0 00
Realisation of Assets	0 00	0 00	0 00	1 70	1 70	68 00	40 00
Trading	0 00	0 00	0 00	3 00	3 00	120 00	40 00
Total Hours	2 10	12 00	0 00	61 20	75 30	6 497 00	86 28
Total Fees Claimed						0 00	
Total Disbursements Claimed						0 00	

Time Entry - SIP9 Time & Cost Summary

XA0194 - A & A Solutions Limited
Project Code POST
From 25/03/2013 To 17/09/2013

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	0.40	2.40	0.00	0.90	3.70	840.50	227.16
Case Specific Matters	0.00	0.00	0.00	0.80	0.80	32.00	40.00
Creditors	0.20	1.60	0.00	0.20	2.00	579.00	289.50
Investigations	0.00	0.00	0.00	0.60	0.60	24.00	40.00
Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non Chargeable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.00	0.00	1.70	1.70	68.00	40.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	0.60	4.00	0.00	4.20	8.80	1,543.50	175.40
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	