

# 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](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 7 1 9 1 4 0 6

Company name in full Ashleigh Dental Practice Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Ian

Surname Robert

### 3 Liquidator's address

Building name/number Devonshire House

Street 60 Goswell Road

Post town London

County/Region

Postcode E C 1 M 7 A D

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.

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### 6 Final account

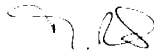
☒ I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.

### 7 Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup>  
2

<sup>d</sup>  
4

<sup>m</sup>  
0

<sup>m</sup>  
3

<sup>y</sup>  
2

<sup>y</sup>  
0

<sup>y</sup>  
2

<sup>y</sup>  
2

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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	Evan Jones
Company name	Moore Kingston Smith & Partners LLP
Address	Devonshire House 60 Goswell Road
Post town	London
County/Region	
Postcode	E C 1 M 7 A D
Country	
DX	
Telephone	020 7566 4020



### 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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)

**Ashleigh Dental Practice Limited – In Members Voluntary  
Liquidation**

**Liquidator's Final Account to Members**

**10 March 2022**

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- 5**      Conclusion

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- A**      Receipts and Payments Account for the Period from 10 March 2021 to 10 March 2022, together with a Cumulative Receipts and Payments Account for the Period from 10 March 2020 to 10 March 2022
- B**      Additional Information in Relation to the Liquidator's Fees and Expenses

## 1 Summary and Statutory Information

Company Name:	Ashleigh Dental Practice Limited ("the Company")			
Company Number:	07191406			
Registered office of Company:	Devonshire House, 60 Goswell Road, London, EC1M 7AD			
Liquidator:	Ian Robert of Moore Kingston Smith & Partners LLP			
Contact details:	Devonshire House, 60 Goswell Road, London, EC1M 7AD  <a href="mailto:EJones@mks.co.uk">EJones@mks.co.uk</a>  0207 566 4020			
Date of appointment:	10 March 2020			
Basis of remuneration, as agreed (see section 4):	Officeholder fees:  £5,000 plus disbursements and VAT	Drawn to date:	Set amount of £5,000 plus disbursements and VAT paid prior to Liquidation.	
Distributions to shareholders:	Paid to date:	£291,332	Estimated future distribution:	Nil

- 1.1 Further details on work undertaken in the Period and costs incurred are provided in the body of the report.
- 1.2 Information about the way that we will use, and store personal data on insolvency appointments can be found at [www.mks.co.uk/recovery-gdpr](http://www.mks.co.uk/recovery-gdpr). If you are unable to download this, please contact us and a hard copy will be provided to you free of charge.

## 2 Work undertaken by the Liquidator

- 2.1 The administration of this estate is now concluded. This report provides an update on the work that my staff and I have undertaken and the progress made in the period from 10 March 2021 to 10 March 2022 ("the Period") and should be read in conjunction with any previous progress reports that have been issued.
- 2.2 A copy of my Receipts and Payments Account for the Period, together with a cumulative total since the commencement of the Liquidation, is attached at Appendix A.
- 2.3 VAT is not reclaimable on this assignment, as the Company is not registered for VAT.

- 2.4 I would comment on the progress made as follows:
- 2.5 In the Period under review I have maintained the required practice files, estate cashbook and bank account and completed my periodic statutory and regulatory duties as previously reported.
- 2.6 Prior to concluding my administration I have reconciled all bank accounts, reviewed the files to ensure all aspects have been appropriately concluded and submitted all statutory returns to HMRC as appropriate.
- 2.7 Due to protracted dealings with HMRC, the case extended beyond its anniversary, placing additional case management and statutory reporting requirements on the Liquidator and increasing costs in this area.
- 2.8 All assets identified in the estate have now been realised and distributed.

### ***Outcome for Creditors***

- 2.9 In response to my request for formal tax clearance, HMRC advised the Company's PAYE scheme was not closed and there were outstanding liabilities.
- 2.10 As all assets had previously been distributed, the shareholders made a contribution of £1,500 into the estate to cover any PAYE liabilities.
- 2.11 The final PAYE liability of £936 was paid in full during the Period, together with statutory interest at 8% per annum calculated from the date of Liquidation.
- 2.12 I subsequently received tax clearance from all relevant departments within HMRC and am now moving the case to closure.

## **3 Distributions to Members**

- 3.1 The following distributions to members were made on 10 March 2020, at a combined total rate of £2,898 per share:
- An interim cash distribution of £133,400; and
  - A distribution in specie totalling £156,432, comprising the shares and investments detailed in paragraph 2.9 above.
- 3.2 No further distributions will be made.

## **4 Liquidator's Remuneration and Expenses**

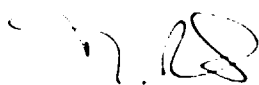
- 4.1 The members approved that the Liquidator's remuneration be fixed on the basis of a set amount of £5,000 plus disbursements and VAT. These fees were paid in full by the Company prior to my appointment.
- 4.2 Once the final PAYE liability detailed in paragraph 2.11 was paid, a residual cash balance remained in the liquidation estate. As the costs of making a further distribution would be disproportionate, the members agreed the Liquidator could draw an additional set amount of £453 plus VAT against outstanding costs.
- 4.3 A summary of the expenses paid by the Liquidator during the Period together with details of the total expenses paid during the Liquidation can be found in the body of the report and in the Receipts and Payments Account at Appendix A.

- 4.4 Attached at Appendix B is additional information in relation to the Liquidator's fees and expenses, including where relevant, information on the use of subcontractors and professional advisers.
- 4.5 A copy of 'A Shareholders' Guide to Liquidators' Fees' is available free of charge upon request or can be downloaded from [www.mks.co.uk/creditors-guide-fees/](http://www.mks.co.uk/creditors-guide-fees/).

## **5 Conclusion**

- 5.1 The Notice accompanying this final account provides details of submission of my final account and also when I will vacate office and obtain my release as Liquidator.
- 5.2 If you require any further information please do not hesitate to contact Evan Jones of this office.

Yours faithfully



**IAN ROBERT**  
Liquidator



## Appendix A

**Receipts and Payments Account for the Period from 10 March 2021 to 10 March 2022, together with a Cumulative Receipts and Payments Account for the Period from 10 March 2020 to 10 March 2022**

	Declaration of Solvency £	From 10/03/2021 To 10/03/2022 £	From 10/03/2020 To 10/03/2022 £
<b>RECEIPTS</b>			
Book Debts	3,544.00	0.00	0.00
Shares & Investments	170,155.56	0.00	156,432.06
Cash at Bank	131,065.00	0.00	145,698.27
Contribution from shareholders		1,500.00	1,500.00
		<u>1,500.00</u>	<u>303,630.33</u>
<b>PAYMENTS</b>			
Office Holders Fees		453.33	453.33
Accountancy Fees		0.00	4,600.00
Corporation Tax		0.00	4,348.34
PAYE/NI		935.94	1,765.87
VAT Irrecoverable		90.67	1,010.67
HM Revenue & Customs	(1,547.00)	0.00	0.00
Accountancy Fees	(5,520.00)	0.00	0.00
Statutory interest		120.05	120.05
Ordinary Shareholders		0.00	291,332.07
		<u>1,599.99</u>	<u>303,630.33</u>
Net Receipts/(Payments)		<u>(99.99)</u>	<u>0.00</u>
<b>MADE UP AS FOLLOWS</b>			
Bank 1 Current		(99.99)	0.00
		<u>(99.99)</u>	<u>0.00</u>

## Appendix B

### Additional Information in Relation to the Liquidator's Fees and Expenses

#### 1 Staff Allocation and the Use of Sub-Contractors

- 1.1 The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.
- 1.2 The constitution of the case team will usually consist of a Partner, a Manager, and an Administrator or Assistant. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment.
- 1.3 I have not utilised the services of any sub-contractors in this case.

#### 2 Professional Advisors

- 2.1 On this assignment I have used the professional advisors listed below. I have also indicated alongside, the basis of my fee arrangement with them, which is subject to review on a regular basis.

Name of Professional Advisor	Basis of Fee Arrangement	Estimated cost (£)
Marsh Limited (insurance)	Risk based premium	160
Moore Kingston Smith LLP (accountancy and tax advice)	Hourly rate and disbursements	4,600

- 2.2 My choice was based on our perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of our fee arrangement with them to ensure value for money for the estate.

#### 3 Liquidator's Expenses

- 3.1 An expense is a cost that is directly attributable to the estate and which is neither office holder's remuneration nor a distribution to creditors or members. Expenses can include disbursements, payments met by the office holder and subsequently recovered from the estate.
- 3.2 An analysis of the expenses paid to the date of this report, together with those incurred but not paid at the date of this report is provided below:

	As per fee estimate (£)	Paid in prior period (£)	Paid in the Period covered by this report (£)	Incurred but not paid to date (£)	Total anticipated cost (£)
Specific Bond	160	160*	Nil	Nil	160
Statutory Advertising	225	225*	Nil	Nil	225
Accountancy Fees	-	4,600	Nil	Nil	4,600
IPS Licence	90	90*	Nil	Nil	90

- 3.3 Expenses are shown exclusive of VAT. Expenses marked (\*) have been paid by Moore Kingston Smith & Partners LLP and charged to the case. A payment was made by the Company prior to Liquidation on account of these costs.