

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 07699367

Company name in full Humber Caravans Ltd

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Paul Anthony

Surname Higley

3 Liquidator's address

Building name/number Causeway House

Street 1 Dane Street

Post town Bishop's Stortford

County/Region Hertfordshire

Postcode CM23 3BT

Country

4 Liquidator's name ①

Full forename(s) Paul James

Surname Pittman

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number Causeway House

Street 1 Dane Street

Post town Bishop's Stortford

County/Region Hertfordshire

Postcode CM23 3BT

Country

② Other liquidator

Use this section to tell us about
another liquidator.

LIQ13

Notice of final account prior to dissolution in MVL

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

^d 1 ^d 2

^m 0 ^m 2

^y 2 ^y 0 ^y 2 ^y 1

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 **Paul Anthony Higley**

Company name **Price Bailey LLP**

Address
Causeway House
1 Dane Street

Post town **Bishop's Stortford**

County/Region **Hertfordshire**

Postcode

C	M	2	3		3	B	T
---	---	---	---	--	---	---	---

Country

DX

Telephone **01279 755888**



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

Declaration of Solvency £		£	£
	ASSET REALISATIONS		
	Tax Refund	455.57	
	VAT Refund	136.27	
131,311.00	Intercompany Loan	213,615.00	
	Interest	7.42	
			214,214.26
	COST OF ADMINISTRATION		
	Liquidator Fees	5,000.00	
	Liquidator Expenses	386.38	
			(5,386.38)
(11,086.00)	UNSECURED CREDITORS		
	HM Revenue & Customs	10,345.88	
			(10,345.88)
(2.00)	DISTRIBUTIONS		
	Ordinary Shareholders	198,482.00	
			(198,482.00)
120,223.00			NIL
	REPRESENTED BY		
	VAT Receivable		(1,076.15)
	Vat Control Account		1,076.15
			NIL

11 February 2021 11:33

10 February 2021

HUMBER CARAVANS LTD – In Members’ Voluntary Liquidation

LIQUIDATORS’ FINAL ACCOUNT TO MEMBERS TO 10 FEBRUARY 2021

STATUTORY INFORMATION

Company name:	Humber Caravans Ltd
Company number:	07699367
Trading address	Sandholme Business Park, Sandholme Road, Gilberdyke, Brough, HU15 2SB
Registered office:	Causeway House, 1 Dane Street, Bishops Stortford, Herts, CM23 3BT
Former registered offices:	7 th Floor, Dashwood House, 69 Old Broad Street, London, EC2M 1QS; Sandholme Business Park, Sandholme Road, Gilberdyke, Brough, HU15 2SB
Principal trading activity:	Retail trade of motor vehicle parts and accessories
Joint Liquidators' names:	Paul Anthony Higley and Paul James Pittman
Joint Liquidators' address:	Causeway House, 1 Dane Street, Bishops Stortford, Herts, CM23 3BT
Date of appointment:	25 November 2019
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

Following my appointment as Joint Liquidator of the Company the statutory requirements were completed, which included: submitting the necessary notices to Companies House and HM Revenue & Customs and three adverts were placed in the London Gazette in respect of the commencement of the Liquidation, the appointment of the Joint Liquidators and a notice to creditors to submit their claim in the Liquidation. Notice of my appointment was also sent to all other relevant parties.

Our Promise

At Price Bailey - it’s all about you.

Causeway House 1 Dane Street Bishop’s Stortford Herts CM23 3BT

Telephone 01279 755888 Fax 01279 755417 E-mail stortford@pricebailey.co.uk Website www.pricebailey.co.uk

Price Bailey DX 311001 BISHOPS STORTFORD 4



The Company's main asset consisted of an intercompany loan, the value of which was confirmed during the course of the liquidation. Contributions have been received from the member to settle the pre-liquidation tax liabilities and costs of the liquidation. These costs have been offset against the value of the loan and the balance distributed in specie.

In February 2020, HMRC advised there were outstanding returns for VAT and corporation tax. In addition, there were corporation tax liabilities and penalties which had been incurred in pre-liquidation periods. Statutory interest was calculated on top of these liabilities and submitted to the shareholder to arrange payment, and to HMRC for approval. Payment was made in June 2020 and the outstanding corporation tax return was submitted shortly after. A tax refund relating to the period ending 31 July 2015 was received in December 2020.

VAT returns for 10 outstanding pre-liquidation periods were received in March 2020 and filed in the same month, with assistance from the Price Bailey accounts team. A net VAT refund was anticipated from the returns and this was received in December 2020.

Clearances for VAT, PAYE and corporation tax have now been granted.

A claim was received early on in the liquidation process; however, this was ultimately rejected as it related to a potential liability owed from a different company. Statements of account were also received from EON indicating a liability for electricity. However, this particular account was in relation to a supply for a different entity and therefore the records have now been updated and the liability settled by that entity.

Further correspondence was received from The Traffic Commissioner in relation to an operator's licence in the name of the Company. It was established that this licence was no longer required and the necessary documents to surrender the licence were completed and filed.

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 members. A description of the routine work undertaken since my appointment as Liquidator is contained in Appendix 1.

RECEIPTS AND PAYMENTS ACCOUNT

My Receipts & Payments Account for the period from 25 November 2019 to date is attached.

ASSET REALISATIONS

Intercompany Loan

The Declaration of Solvency showed an intercompany loan with an estimated value of £131,311. Following the completion of the final pre-liquidation accounts, it has been confirmed that the final balance is £213,615. Contributions were made towards the total pre-liquidation corporation tax liability, and the liquidators' remuneration and expenses (net of VAT). This resulted in an outstanding balance of £197,882.74 which was distributed in specie to the member.

Tax Refund

A tax refund of £462.99 was received in December 2020, relating to an overpayment of corporation tax for the period ending 31 July 2015. This has been distributed to the member, together with the VAT refund received in the same month.

VAT Refund

A VAT refund of £136.27 was due to the Company from the pre-liquidation period and this was also received in December 2020. This has been distributed to the member, together with the tax refund detailed above, which was received in the same month.

LIABILITIES

Secured Creditors

An examination of the Company's mortgage register held by the Registrar of Companies showed that the Company had granted the following charges:

Charge-holder	Type of charge	Date of registration
HSBC Bank Plc	Fixed and floating	10 February 2017
HSBC Bank Plc	Mortgage	10 February 2017

No claims have been received as the bank was repaid prior to liquidation.

Preferential Creditors

The Declaration of Solvency did not reflect any preferential creditors and no claims have been received.

Crown Creditors

The Declaration of Solvency included £11,086 owed to HMRC. HMRC's final claim of £10,345.88, including penalties and accrued statutory interest, was paid in full in June 2020.

Clearances for VAT, PAYE and corporation tax have been received and there are no outstanding tax matters.

Non-Preferential Unsecured Creditors

The Declaration of Solvency did not reflect any liabilities to unsecured creditors and no claims have been received, apart from the one rejected claim mentioned earlier in this report which related to a separate entity.

Share Capital

All creditors have been paid in full together with statutory interest, and the following distributions have been made to the members holding 2 ordinary £1 shares:

Date	Amount of distribution	Rate of distribution
4 February 2021	£197,882.74	£98,941.37 per share
4 February 2021	£599.26	£299.63 per share

LIQUIDATOR'S REMUNERATION

My remuneration was previously authorised by members by Written Resolutions, passed on 25 November 2019, on a fixed fee basis of £5,000 plus disbursements and VAT.

I have billed £5,000 plus disbursements, which was paid directly by the parent company.

A copy of 'A Members' Guide to Liquidators' Fees', together with an explanatory note which shows Price Bailey LLP's fee policy are available at the link www.pricebailey.co.uk/creditors. A hard copy of both documents can be obtained on request from the address below.

LIQUIDATORS' EXPENSES

I have incurred expenses of £0.69 in the period since 25 November 2020. In the whole of the Liquidation I have incurred total expenses of £393.89 plus VAT (where applicable) compared to my estimated expenses of £406.65.

I have drawn £386.38 to date, and have incurred the following expenses in the period since my last progress report:

Category 1 Disbursements	Amount incurred / accrued in the reporting period, £
Postage	0.69

COMPLAINTS

At Price Bailey LLP we always strive to provide a professional and efficient service. However, we recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. As such, should you have any comments or complaints regarding the administration of a particular case then in the first instance you should contact the IP acting as office holder.

If you consider that the IP has not dealt with your comments or complaint appropriately you should then put details of your concerns in writing to our Head of Compliance at Price Bailey LLP, Causeway House, 1 Dane Street, Bishop's Stortford, Hertfordshire, CM23 3BT. This will then formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a senior partner unconnected with the appointment.

Most disputes can be resolved amicably either through the provision of further information or following negotiations. However, in the event that you have exhausted our complaints procedure and you are not satisfied that your complaint has been resolved or dealt with appropriately, you may complain to the regulatory body that licences the insolvency practitioner concerned. Any such complaints should be addressed to The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA, and you can make a submission using an on-line form available at www.gov.uk/complain-about-insolvency-practitioner; alternatively you can send an email to insolvency.enquiryline@insolvency.gov.uk; or you may phone 0300 678 0015. Information on the call charges that apply is available at www.gov.uk/call-charges.

SUMMARY

The winding up of the Company is now complete. Members should note that once Paul Pittman and I have obtained our release, upon filing the final account at Companies House, our case files will be placed in to storage.

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, please contact Alicia Clough on 01279 755 888, or by email at alicia.clough@pricebailey.co.uk before our release.

Yours faithfully



P A Higley MIPA

JOINT LIQUIDATOR

Authorised to act in the UK by the Insolvency Practitioners Association

For and on behalf of

Price Bailey LLP

Appendix 1

1. Administration and Planning

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder (and their managers). It does not give direct financial benefit to the members, but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.

- Updating electronic case files.
- Dealing with all routine correspondence and emails relating to the case.
- Maintaining and managing the office holder's cashbook.
- 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 the members.
- Filing returns at Companies House.
- Preparing, reviewing and issuing a draft final account of the liquidation to the members.
- Issuing the final account to the members
- Filing the final account at Companies House.

2. Creditors

Claims of creditors - the office holder needs to maintain up to date records of the names and addresses of creditors, together with the amounts of their claims as part of the management of the case. The office holder also needs to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they are received. The office holder is required to undertake this work as part of his statutory functions.

- Dealing with correspondence from EON. Emails and telephone conversations with the Company's management and EON (new entity has taken over the account so there is no longer a liability to the Company).

Humber Caravans Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts and Payments

RECEIPTS	Declaration of Solvency (£)	From 25/11/2019 To 08/02/2021 (£)	From 09/02/2021 To 10/02/2021 (£)	Total (£)
Tax Refund		455.57	0.00	455.57
VAT Refund		136.27	0.00	136.27
Intercompany Loan	131,311.00	213,615.00	0.00	213,615.00
Interest		7.42	0.00	7.42
		214,214.26	0.00	214,214.26
PAYMENTS				
Liquidator Fees		5,000.00	0.00	5,000.00
Liquidator Expenses		386.38	0.00	386.38
HM Revenue & Customs	(11,086.00)	10,345.88	0.00	10,345.88
Ordinary Shareholders	(2.00)	198,482.00	0.00	198,482.00
		214,214.26	0.00	214,214.26
Net Receipts/(Payments)		0.00	0.00	0.00
MADE UP AS FOLLOWS				
		0.00	0.00	0.00

Notice to accompany Final Account

**HUMBER CARAVANS LTD ("the Company")
(In Members' Voluntary Liquidation)**

(Company Number 07699367)

NOTICE IS GIVEN to the members of the above-named Company by Paul Anthony Higley and Paul James Pittman under rule 5.10 of The Insolvency (England and Wales) Rules 2016 that:

1. the Company's affairs have been fully wound up;
2. the Joint Liquidators' having delivered copies of the final account to the members must, within 14 days of the date on which the final account is made up, deliver a copy of the account to the Registrar of Companies;
3. the Joint Liquidators' will vacate office under section 171(6) of The Insolvency Act 1986, and be released under section 173(2)(d) on delivery of the final account to the Registrar of Companies.

Members requiring further information regarding the above, should either contact me at Causeway House, 1 Dane Street, Bishop's Stortford, Hertfordshire, CM23 3BT, or contact Alicia Clough by telephone on 01279 755 888, or by email at alicia.clough@pricebailey.co.uk.



**Paul Higley
Joint Liquidator**

Dated this 10th day of February 2021