

# 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)

<b>1</b>	<b>Company details</b>	
Company number	08268513	<b>→ Filling in this form</b> Please complete in typescript or in bold black capitals.
Company name in full	CPAT Solutions Ltd	
<b>2</b>	<b>Liquidator's name</b>	
Full forename(s)	Matthew	
Surname	Fox	
<b>3</b>	<b>Liquidator's address</b>	
Building name/number	Beacon, BizSpace	
Street	4300 Parkway	
	Solent Business Park, Whiteley	
Post town	Fareham	
County/Region	Hampshire	
Postcode	P015 7FP	
Country		
<b>4</b>	<b>Liquidator's name ①</b>	
Full forename(s)		<b>① Other liquidator</b> Use this section to tell us about another liquidator.
Surname		
<b>5</b>	<b>Liquidator's address ①</b>	
Building name/number		<b>① Other liquidator</b> Use this section to tell us about another liquidator.
Street		
Post town		
County/Region		
Postcode		
Country		

# 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

*M. L.*

X

Signature date

28

03

2022

# 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

Company name

Address

Post town

Country/Region

Postcode

Country

DX

Telephone



### 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)

**CPATSOLUTIONS LIMITED  
(In Members' Voluntary Liquidation)**

**Final Account to 28 MARCH 2022**

**Matthew Fox– Liquidator**

**BEACON**

**BizSpace, 4300 Parkway, Solent Business Park, Whiteley, Fareham, Hampshire.  
PO15 7FP**

**023 8065 1441**

**[mfox@beaconllp.com](mailto:mfox@beaconllp.com)**

This report has been prepared for the sole purpose of updating the creditors and members for information purposes. The report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by creditors for any purpose other than updating them for information purposes, or by any other person for any purpose whatsoever.

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1. Receipts and Payments Account for the period 18 February 2016 to 28 March 2022
2. Analysis of Time Costs, Charge out rates and Category 2 Expenses
3. Narrative detail of Work Undertaken

## 1. EXECUTIVE SUMMARY

This Final Account summarises the winding-up as a whole as well as events since the last progress report date (the review period)

On 18 February 2021 Matthew Fox replaced the Late James Stephen Pretty by order of The High Court of Justice.

A summary of key information in this report is detailed below.

### Realisations

Asset	Est. to realise per Declaration of Solvency	Realisations to date	Estimated future realisations	Estimated total realisations
Cash at Bank	206,576.00	163,163.93	-	163,163.93
Bank Interest	-	56.65	-	56.65
HMRC VAT Refund	-	400.00	-	400.00

### Expenses

Expense	Expense incurred to date	Estimated further expense to closure	Estimated total expense
Liquidator's Fee	1,054.00	-	1,054.00
Liquidator's Bond	230.00	-	230.00
Statutory Advertising	216.00	-	216.00
Input VAT	400.00	-	400.00
Declaration of Solvency Fee	500.00	-	500.00

### Distributions

Class	Distribution	Total paid
Preferential creditors	100p/£	N/A
Secondary Preferential creditors	100p/£	6,635.36
Unsecured creditors	100p/£	23,281.60
Ordinary shareholders	100p/£	131,303.62

## 2. INTRODUCTION

James Stephen Pretty of Beacon LIP Ltd was appointed Liquidator of CPATSolutions Ltd on 18 February 2016 and subsequently replaced by Matthew Fox on 18 February 2021 by order of The High Court of Justice.

The purpose of this Final Account is to summarise the winding-up as a whole and to put members on notice of the Liquidator's intention to seek release from office. The Final Account details the acts and dealings of the Liquidator, and it should be read in conjunction with previous correspondence to members.

## 3. ADMINISTRATION AND PLANNING (INCLUDING STATUTORY REPORTING)

As Liquidator, I am required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit, they assist in the efficient and compliant progressing of the liquidation, which ensures that the Liquidator and my staff carry out our work to high professional standards. The narrative detail in respect of these tasks may be found in Appendix 3.

#### 4. ASSET REALISATIONS

The Receipts and Payment Account for the whole period of the winding up is attached at Appendix 1.

I have detailed below key information about asset realisation, however more detailed narrative about the work undertaken may be found at Appendix 3.

According to the Declaration of Solvency lodged in these proceedings, the assets of the Company had an estimated value of £206,576.00 which comprised principally of;

	£
Cash at Bank	206,576.00

##### **Cash at Bank**

The Company's bank account was closed and the closing balance of £29,586.93 has been received, after deduction of liabilities and distributions.

The Declaration of Solvency estimated that the Liquidation estate would contain cash at bank of £206,576.00 and the balance on the account as at Liquidation was £163,163.93. This difference relates to payment of accrued expenses from the Company bank account prior to Liquidation. This is different from the sum transferred to the Liquidation account of £29,586.93, primarily because shareholder distributions were paid from the Company bank account prior to closure.

##### **Tax Refunds**

I can confirm that £400 in relation to a VAT refund has been received.

##### **Assets Distributed in Specie**

The Declaration of Solvency listed no assets to be distributed in specie to the shareholders

##### **Post-liquidation trading**

There has been no post liquidation trading.

##### **Trade Debtors**

There were no Trade Debtors in the liquidation

##### **Payments**

I have received £56.65 in bank interest.

#### 5 CREDITORS

The key tasks carried out in this category are detailed at Appendix 3.

##### **Secured Creditor**

There were no Secured or Preferential Creditors in the liquidation.

##### **Preferential/Secondary Preferential Creditors**

A notice to preferential creditors requiring them to submit claims was published in the Gazette. In addition, several letters were sent to HMRC seeking confirmation of their claims and that no tax liabilities remained.

The Declaration of Solvency detailed PAYE totalling £300.00 and VAT totalling £6,334.00. The amounts of £301.76, and £6,333.60 have been paid respectively from company funds to settle these liabilities.

I duly contacted HMRC insolvency operations regarding PAYE, NI, and VAT to inform them of the Liquidation status of the Company, and to ask for confirmation as to whether

they had any outstanding claims in the Company. I duly submitted a nil Pre-Liquidation VAT return for the period 01.02.2016 - 17.02.2016, duly sent a letter and cheque to pay the outstanding PAYE of £301.76. I received PAYE clearance on 30 June 2016. On 7 November 2016, I received an HMRC Interim Proof of Debt stating that a VAT return for the period 01.11.2015 - 31.01.2016 and a VAT return for the period 01.02.2016 - 01.02.2016 and PAYE of £929.35 remained outstanding. On 15 November 2016, the VAT return for the period 01.11.2015 - 31.01.2016 with the liability £6,333.30, and the nil VAT return for the period 01.02.2016 - 01.02.2016 were duly submitted. I also wrote a letter to the EIS advising that the outstanding VAT returns had been submitted and asking that they check their records for outstanding PAYE as, according to the Company accountants, no PAYE remained outstanding. On 03 February 2017 I received a further EIS Interim Proof of Debt. I responded with further copies of the VAT returns and queried the outstanding PAYE. A further Interim Proof with PAYE claim was received on 09 July 2017. I requested additional Company bank statements to confirm this. A third copy of the VAT return for the period 01.11.2015 - 31.01.2016 with the liability of £6,333.60 was sent on 26 July 2017. On 19 September 2017, following receipt of the additional Company bank statements, I wrote to the EIS advising that payment of the PAYE for the October 2015 quarter was made from the Company bank account on 13 October 2015, and asked them to check their records. On 14 May 2018, I chased HMRC regarding the Company PAYE and VAT. I also emailed the director requesting details of where the payment for £903.66 PAYE was made to. On 27 June 2018, I asked the director to confirm that the £903.66 PAYE was transferred to CPATSolutions Ltd. The PAYE was allocated to the incorrect account, and on 11 July 2018, I requested HMRC DMB to transfer £903.66 to the company PAYE account. I also wrote to HMRC EIS regarding the HMRC DMB error, and confirmed this was an HMRC error and, therefore, statutory interest will not be due. I chased HMRC regarding this matter. On 19 November 2019, HMRC confirmed that the PAYE payment was corrected, and I wrote to HMRC disputing any statutory interest outstanding and requesting clearances.

I have now received HMRC clearances in relation to VAT and PAYE.

The company was deregistered for VAT on 31 January 2016.

The following payments were made to creditors:

Date of payment	Class of creditor / payment	Total amount paid
N/A	Preferential creditors – 100p in the £	N/A
24.05.2016	Secondary preferential creditors – 100p in the £ - HMRC PAYE	301.76
14.05.2018	Secondary preferential creditors – 100p in the £ - HMRC VAT	6,333.60
N/A	Statutory interest	N/A

#### Unsecured creditors

A notice to creditors requiring them to submit claims was published in the Gazette.

The Declaration of Solvency detailed accrued expenses of £43,482.00 which was paid prior to Liquidation from the Company bank account.

I also contacted HMRC Corporation Tax operations to advise them of the mvl status. The Declaration of Solvency also detailed CT totalling £23,281.00, The amount of £23,281.60, has been paid from company funds to settle this liability.

I duly contacted HMRC regarding Corporation Tax to inform them of the Liquidation status of the Company, and to ask for confirmation as to whether they had any outstanding claims in the Company. HMRC required a pre-liquidation CT return for the period 01.02.2016 – 17.02.2016 and a nil return was duly submitted on the 04 May 2016.



HMRC notified that the CT payment of £23,281.60 remained outstanding. This was duly paid on 15 November 2016. I am yet to receive clearance from HMRC relating to Corporation Tax that they have no additional claims in the Company.

I have received full confirmation from HMRC that they have no matters outstanding and, as such, the Liquidation can be closed.

The following payments were made to creditors:

Date of payment	Class of creditor / payment	Total amount paid
N/A	Preferential creditors – 100p in the £	N/A
15.11.2016	Non-preferential unsecured creditors – 100p in the £ - HMRC CT	23,281.60
N/A	Statutory interest	N/A

## 6. DISTRIBUTIONS TO SHAREHOLDERS

The following distributions were made to the shareholders:

Date of distribution	£/p per share distributed	Total amount distributed (cash)	Total amount distributed (in specie)
22.02.2016	65,588.50 £ per share	131,177.00	N/A
12.01.2022	63.31 £ per share	126.62	N/A

## 7. ETHICS

Please also be advised that Beacon Insolvency LIP Ltd and Matthew Fox are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

### General ethical considerations

In the period since the last report, no new threats to compliance with the Code of Ethics were identified and the safeguards put in place to mitigate threats previously identified were reviewed and they effectively managed those threats.

### Specialist Advice and Services

When instructing third parties to provide specialist advice and services or having the specialist services provided by the firm, the Liquidator Matthew Fox is obligated to ensure that such advice or work is warranted and that the advice or work contracted reflects the best value and service for the work undertaken. The firm reviews annually the specialists available to provide services within each specialist area and the cost of those services to ensure best value. The specialists chosen usually have knowledge specific to the insolvency industry and, where relevant, to matters specific to this insolvency appointment. Details of the specialists specifically chosen in this matter are detailed below.

No Specialist Advice or Services were required in this liquidation.

## 8. COSTS AND EXPENSES

The payments shown on the Receipts and Payments Account at Appendix 1 are in the main self-explanatory.

### **Liquidators Remuneration**

The Liquidators' remuneration was approved by a resolution of the members to be paid as a set amount of £2,000.00 plus VAT and including disbursements for assisting the director in placing the Company into Liquidation and with preparing the Declaration of Solvency. The fee of £2,000.00 plus VAT has been paid. No further fee is anticipated.

### **Liquidator's Disbursements**

The Liquidator's category 1 disbursements paid are detailed at Appendix 2 and represent the simple reimbursement of actual out of pocket payments made on behalf of the assignment.

### **Guide to Liquidator's Fees**

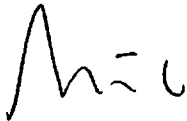
Members are advised that guidelines regarding professional fees are published by the Association of Business Recovery Professionals ("R3") in a publication titled "Guide to Liquidators Fees", a copy of which can be obtained from:

<https://www.beaconllp.com/uploads/assets/Guide%20to%20Fees/MVL%20Guide%20to%20Fees.pdf> Alternatively a copy can be requested from by contacted my office.

## **9. CONCLUSION**

The delivery of the final account to members and to the Registrar of Companies concludes the administration of this winding-up.

Should you require any further information please contact Liz Coveney on 023 8065 1441 or via email [liz@beaconllp.com](mailto:liz@beaconllp.com).



Matthew Fox  
Liquidator

**CPAT Solutions Limited**  
**Members Voluntary Liquidation**  
**Final Account**

**Liquidator's Receipts & Payments Account**  
**For the period 18 February 2018 to 28 March 2022**

Appendix 1

	Declaration of Solvency	18 February 2016 to 17 February 2017	18 February 2017 to 17 February 2018	18 February 2018 to 17 February 2019	18 February 2019 to 17 February 2020	18 February 2020 to 17 February 2021	18 February 2021 to 17 February 2022	18 February 2022 to 28 March 2022	Totals
	£	£	£	£	£	£	£	£	£
<b>RECEIPTS</b>									
Cash at Bank	206,576.00	163,163.93	-	-	-	-	-	-	133,163.93
Bank Interest	-	46.55	6.03	2.07	-	-	-	-	58.65
HMRC VAT Refund	-	400.00	-	-	-	-	-	-	400.00
		163,612.48	6.03	2.07	0.00	0.00	0.00	0.00	163,620.58
<b>Total Receipts</b>									<b>163,620.58</b>
<b>PAYMENTS</b>									
<b>Costs of Liquidation:</b>									
Est. Costs of Liquidation	(2,400.00)								
Liquidator's Fee		(1,054.00)	-	-	-	-	-	-	(1,054.00)
Liquidator's Bond Fee		(230.00)	-	-	-	-	-	-	(230.00)
Statutory Advertising		(216.00)	-	-	-	-	-	-	(216.00)
Declaration of Solvency fee		(500.00)	-	-	-	-	-	-	(500.00)
Input VAT		(400.00)	-	-	-	-	-	-	(400.00)
		(2,400.00)	0.00	0.00	0.00	0.00	0.00	0.00	(2,400.00)
<b>Creditor Liabilities</b>									
Accrued Expenses	(43,482.00)	-	-	-	-	-	-	-	-
HMRC CT	(23,281.60)	(23,281.60)	-	-	-	-	-	-	(23,281.60)
HMRC PAYE	(300.00)	(301.76)	-	-	-	-	-	-	(301.76)
HMRC VAT	(6,334.00)	-	-	(6,333.60)	-	-	-	-	(6,333.60)
		(23,583.36)	0.00	(6,333.60)	0.00	0.00	0.00	0.00	(29,916.96)
<b>Distributions to Shareholders</b>									
February 2018									
Neil Glover - 50% Shareholder		(65,588.50)	-	-	-	-	-	-	(65,588.50)
Gemma Glover - 50% Shareholder		(65,588.50)	-	-	-	-	-	-	(65,588.50)
January 2022									
Neil Glover - 50% Shareholder		-	-	-	-	-	(63.31)	-	(63.31)
Gemma Glover - 50% Shareholder		-	-	-	-	-	(63.31)	-	(63.31)
		(131,177.00)	0.00	0.00	0.00	0.00	(126.62)	0.00	(131,303.62)
<b>Total Payments</b>									<b>(183,620.58)</b>
<b>BALANCE AT BANK</b>									<b>0.00</b>

## **DISBURSEMENTS**

### **Category 1 and 2 Disbursements**

Disbursements are categorised as either Category 1 or Category 2.

#### **Category 1**

Category 1 expenses: These are payments to persons providing the service to which the expense relates who are not an associate of the office holder. Category 1 expenses can be paid without prior approval.

#### **Category 2**

Category 2 expenses: These are payments to associates or which have an element of shared costs. Before being paid, category 2 expenses require approval in the same manner as an office holder's remuneration. Category 2 expenses require approval whether paid directly from the estate or as a disbursement.

It is the policy of Beacon not to charge Category 2 disbursements.

**Narrative detail of work undertaken for CPATSOLUTIONS LIMITED (in Members Voluntary Liquidation)**

<b>Narrative detail of work undertaken</b>	<b>Includes</b>
<b>General Description</b>	
<b>Administration and Planning</b>	
Statutory/advertising	Filing of documents to meet statutory requirements Advertising in accordance with statutory requirements
Document maintenance/file review/checklist	Filing of documents Periodic file reviews Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Updating checklists
Bank account administration	Preparing correspondence opening and closing accounts Requesting bank statements Bank account reconciliations Correspondence with bank regarding specific transfers Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments
Planning / Review	Discussions regarding strategies to be pursued Meetings with team members and independent advisers to consider practical, technical and legal aspects of the case
Books and records / storage	Dealing with records in storage Sending job files to storage
Member reports	Preparing and issuing annual progress report and general reports to members Responding to members' queries Preparing and issuing Final Account Preparing and issuing final account
<b>Realisation of Assets</b>	
Plant and Equipment	Liaising with valuers, auctioneers and interested parties Reviewing asset listings Liaising with secured creditors and landlords
Debtors	Collecting supporting documentation Correspondence with debtors Reviewing and assessing debtors' ledgers Receiving updates from factoring companies and liaising reassignment of ledger Liaising with debt collectors and solicitors Agreeing debt collection agency agreements Dealing with disputes, including communicating with directors/former staff Pursuing credit insurance claims Submitting VAT bad debt relief claims
Other assets: motor vehicles, intangibles, intellectual property, VAT/corporation tax refunds, Insurance claims	Liaising with agents to agree disposal strategy Dealing with potential purchasers Negotiating sales Liaising with solicitors to agree sales Collecting sales consideration Liaising with insurance companies and directors to pursue claims Examining company records to support tax refunds Exchanges with government departments
<b>Creditors</b>	
Creditor	Receive and follow up creditor enquiries via telephone if required

<b>Narrative detail of work undertaken</b>	<b>Includes</b>
<b>General Description</b>	
Communication	Review and prepare correspondence to creditors and their representatives via facsimile, email and post Assisting employees to pursue claims via the RPO Corresponding with the PPF and the Pensions Regulator Finalising pre appointment tax position Obtaining tax clearance
Dealing with proofs of debt ("POD")	Receipting and filing POD when not related to a dividend Corresponding with RPO regarding POD when not related to a dividend
Processing proofs of debt	Preparation of correspondence to potential creditors inviting submission of POD Receipt of POD Adjudicating POD Request further information from claimants regarding POD Preparation of correspondence to claimant advising outcome of adjudication
Dividend procedures	Preparation of distribution calculation Preparation of correspondence to creditors announcing declaration of distribution Preparation of cheques/BACS to pay distribution Preparation of correspondence to creditors enclosing payment of distribution Seeking unique tax reference from HMRC, submitting information on PAYE/NI deductions from employee distributions and paying over to HMRC Dealing with unclaimed dividends Payment of statutory interest to all creditors
<b>Distributions to Members</b>	
Dividend procedures	Preparation of distribution calculation Preparation of correspondence to members announcing declaration of dividend Preparation of cheques/BACS to pay dividend Preparation of correspondence to members enclosing payment of dividend Seeking unique tax reference from HMRC, submitting information on PAYE/NI deductions from employee distributions and paying over to HMRC Dealing with unclaimed dividends
Distribution in specie	Notification of the distribution in specie will need to be sent to members Calculation of the cash equivalent amount to be distributed to other members not participating in the distribution in specie

## **NOTICE OF FINAL ACCOUNT**

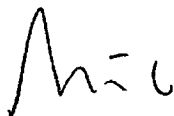
**Company Name: CPATSOLUTIONS LIMITED ("the Company")**

**Company Number: 08268513**

This Notice is given under Rule 5.10 of the Insolvency (England & Wales) Rules 2016 ("the Rules"). It is delivered by the liquidator Matthew Fox (who replaced the Late, James Stephen Pretty on 18 February 2021 by order of The High Court of Justice) both of Beacon. BizSpace, 4300 Parkway, Solent Business Park, Whiteley, Fareham, Hampshire PO15 7FP (telephone number 02380 651441), who was appointed by the members.

The Liquidator hereby confirms that:

- (a) the Company's affairs are fully wound up;
- (b) within 14 days of the date of the final account, the Liquidator will deliver a copy of the account to the Registrar of Companies; and
- (c) the Liquidator 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:

Dated: 28 March 2022

Matthew Fox  
Liquidator