

# LIQ13

## Notice of final account prior to dissolution in MVL



Companies House

WEDNESDAY



A23 \*A7K6JU88\* #194  
05/12/2018  
COMPANIES HOUSE

<b>1</b>	<b>Company details</b>
Company number	0 9 1 4 6 3 7 2
Company name in full	E-Carat 4 plc

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

<b>2</b>	<b>Liquidator's name</b>
Full forename(s)	Darren
Surname	Edwards

<b>3</b>	<b>Liquidator's address</b>
Building name/number	40a Station Road
Street	Upminster
Post town	
County/Region	Essex
Postcode	R M 1 4 2 T R
Country	

<b>4</b>	<b>Liquidator's name</b>
Full forename(s)	
Surname	

➤ **Other liquidator**  
Use this section to tell us about  
another liquidator.

<b>5</b>	<b>Liquidator's address</b>
Building name/number	
Street	
Post town	
County/Region	
Postcode	
Country	

➤ **Other liquidator**  
Use this section to tell us about  
another liquidator.

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## 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>0

<sup>d</sup>3

<sup>m</sup>1

<sup>m</sup>2

<sup>y</sup>2

<sup>y</sup>0

<sup>y</sup>1

<sup>y</sup>8

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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.

Darren Edwards

Aspect Plus Limited

40a Station Road

Upminster

Essex

Postcode	R	M	1	4	2	T	R
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DX

0800 988 1897



## 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.



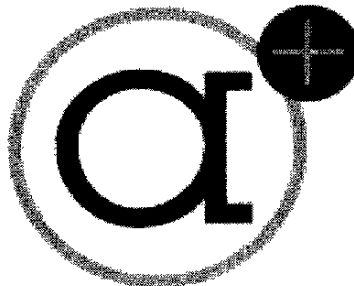
## Further information

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)

**IN THE MATTER OF  
E-CARAT 4 PLC - IN LIQUIDATION  
AND  
THE INSOLVENCY ACT 1986**

**THE LIQUIDATOR'S FINAL ACCOUNT  
PURSUANT TO SECTION 94 OF THE INSOLVENCY ACT 1986**



Aspect Plus Limited  
40a Station Road  
Upminster  
Essex  
RM14 2TR

**E-CARAT 4 PLC - IN LIQUIDATION ("the Company")**

**FINAL ACCOUNT**

**3 December 2018**

**CONTENTS**

1. Company Information
2. Introduction
3. Background
4. Asset Realisations
5. Liquidator's Administration of the Liquidation
6. Creditors' Claims
7. Distribution to shareholder
8. Costs and Expenses
9. Conclusion

**APPENDICES**

1. Receipts and Payments Account for the period 21 September 2018 to 3 December 2018
2. Narrative detail of work undertaken



**1. COMPANY INFORMATION**

Company Name: E-Carat 4 plc  
Registered Number: 09146372  
Registered Office: 40a Station Road, Upminster, Essex, RM14 2TR  
Trading Address: 35 Great St Helen's, London, EC3A 6AP  
Former Company Name: N/A

**LIQUIDATION APPOINTMENT DETAILS**

Liquidator Name: Darren Edwards  
Liquidator Firm: Aspect Plus Limited  
Liquidator Address: 40a Station Road, Upminster, Essex, RM14 2TR  
Appointment Date: 21 September 2018

**2. INTRODUCTION**

The purpose of this final account is to provide details to the member and to put the member on notice of my intention to seek release from office. The final account details my acts and dealings as Liquidator and it should be read in conjunction with previous correspondence to the member.

**3. BACKGROUND**

I was appointed as Liquidator 21 September 2018, which followed the Special and Ordinary resolutions passed by the member of the Company.

**4. ASSET REALISATIONS**

Attached at Appendix 1 is my Receipts and Payments account from 21 September 2018 to 3 December 2018 and up to the deemed release date, which details all receipts and payments during the administration of the Liquidation.

The Declaration of Solvency disclosed that the Company had the following asset:

Cash at bank had an estimated to realise value of £13,759.25, which was realised at £13,672.73.

The shortfall of £86.52 relates to the Company's pre liquidation Corporation Tax liability being prior to transfer.

There were no further realisations in the Liquidation.

**Payments**

There have been no payments made apart from the two distributions mentioned overleaf.

**5. LIQUIDATOR'S ADMINISTRATION OF THE LIQUIDATION**

I can advise that I have notified HM Revenue & Customs ("HMRC") of my decision to seek my release as Liquidator together with submitting all relevant returns relating to the period of the Liquidation. I can confirm that appropriate tax clearances have been received from HMRC to enable the conclusion of the Liquidation.



**6. CREDITORS CLAIMS**

**Secured Creditors**

There have been no claims received from secured creditors.

**Preferential creditors**

There have been no claims received from preferential creditors.

**Unsecured creditors**

There have been no claims received from unsecured creditors.

**7. DISTRIBUTION TO THE SHAREHOLDER**

Two distributions were made to the shareholder totalling £13,672.73, which are detailed below:

A first distribution of £12,500.75 was distributed on 14 November 2018 resulting in a return of £0.25 per share held.

A second and final distribution of £1,171.98 was distributed on 27 November 2018 resulting in a return of £0.02 per share held.

There were no further distributions.

**8. LIQUIDATOR'S REMUNERATION**

**Pre-Appointment Remuneration**

I can advise that a fixed fee of £3,000.00 plus VAT and disbursements was agreed and approved by the member of the Company. Intertrust Management Limited paid this fee prior to Liquidation on behalf of the member.

My expenses incurred in the case of this engagement total £398.80, which were paid by Intertrust Management Limited.

At Appendix 2 details are provided to show the tasks carried out during my administration of the Liquidation.

**My expenses comprise:**

The sum of £253.80 plus VAT was incurred and paid in respect of statutory advertising, £110.00 for the case set up on the Insolvency IT System used by Aspect Plus Limited and specific bond insurance of £35.00.

I can advise that R3, the Association of Business Recovery Professionals have a website for creditors, which provides information to assist those creditors who are unfamiliar with the insolvency process. Please copy the following link in your web browser to access information: -

[www.creditorinsolvencyguide.co.uk/](http://www.creditorinsolvencyguide.co.uk/)

A hard copy of the Creditors Guide may be obtained on request.



#### Other professional Costs

No other professionals have been instructed.

#### 9. CONCLUSION

Following the expiry of the relevant period in respect of my final account, I will deliver a copy of this final account to the Registrar of Companies, vacate office and be released under Section 171 of the Insolvency Act 1986, unless the sole member approves that I may conclude the Liquidation sooner. Please refer to the attached early conclusion notice.

The delivery of this final account to the member and to the Registrar of Companies will conclude the administration of this winding up.

On a general note, if you have any comments or concerns in connection with my conduct, please contact me in the first instance. If the matter is not resolved to your satisfaction and you wish to take it further, you may contact the Insolvency Services directly via the Insolvency Complaints Gateway. They can be contacted as follows:

- I. Email [ip.complaints@insolvency.gsi.gov.uk](mailto:ip.complaints@insolvency.gsi.gov.uk)
- II. Telephone +44 (0) 300 678 0015
- III. Write to The Insolvency Service, IP Complaints, 3<sup>rd</sup> Floor, 1 City Walk, Leeds LS11 9DA

Please note the books and records of the Company must be retained for a further 15 months from the closure date.

Should you have any queries regarding this matter, or the contents of this account, please do not hesitate to contact Darren Tapsfield on 01708 300170.



**Darren Edwards**  
Liquidator of E-Carat 4 plc





## Appendix 1

**E-Carat 4 plc - In Members Voluntary Liquidation  
Liquidator's Final Abstract of Receipts & Payments**

Declaration of Solvency		21/09/18 to 27/11/18 £	28/11/18 to 03/12/18 £	Final Outcome £
£				
<b>RECEIPTS</b>				
13,759.25	Cash at Bank	13,672.73	0.00	13,672.73
<u>13,759.25</u>		<u>13,672.73</u>	<u>0.00</u>	<u>13,672.73</u>
<b>PAYMENTS</b>				
	Shareholder Distribution	13,672.73	0.00	13,672.73
		<u>(13,672.73)</u>	<u>0.00</u>	<u>(13,672.73)</u>
<b>CASH IN HAND</b>				
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>



## Appendix 2

Narrative detail of work to be undertaken for E-Carat 4 plc in Member's Voluntary Liquidation as at 3 December 2018

General Description	Includes
Administration and Planning	
Statutory overhang	Filing of documents to meet statutory requirements Advertising in accordance with statutory requirements
Document maintenance/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 Pension and data protection searches
Bank account administration	Preparing correspondence opening and closing accounts Requesting bank statements Bank account reconciliations 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
Resolutions for the Member	Circulating the special and ordinary resolutions
Final Account	Preparing a final account and relevant papers
Realisation of Assets	
Cash at Bank	Collecting the company's cash at bank and closing the bank account
Creditors	
HMRC	Dealing with HMRC and obtaining the relevant tax clearances.
Distribution to the Member	
Distribution procedures	Preparation of distribution calculation Preparation of BACS to pay distribution Preparation of correspondence to the member

