

# LIQ14

## Notice of final account prior to dissolution in CVL



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 1 0 0 8 3 1 3 7

Company name in full Cheshire Build Ltd

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

### 2 Liquidator's name

Full forename(s) John Paul

Surname Bell

### 3 Liquidator's address

Building name/number The Pinnacle

Street 3rd Floor

Post town 73 King Street

County/Region Manchester

Postcode M 2 4 N G

Country

### 4 Liquidator's name ①

Full forename(s) Toyah Marie

Surname Poole

① Other liquidator  
Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number The Pinnacle

Street 3rd Floor

Post town 73 King Street

County/Region Manchester

Postcode M 2 4 N G

Country

② Other liquidator  
Use this section to tell us about  
another liquidator.

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6

### Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

7

### Final account

☒ I attach a copy of the final account.

8

### Sign and date

Liquidator's signature

Signature

X

*John Beel*

X

Signature date

d

1

d

5

m

1

m

2

y

2

y

0

y

2

y

0

# LIQ14

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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 **George Piggott**

Company name **Clarke Bell Limited**

Address **The Pinnacle**

**3rd Floor**

Post town **73 King Street**

County/Region **Manchester**

Postcode **M 2 4 N G**

Country

DX

Telephone **0161 907 4044**

### 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)

**Statement  
of Affairs  
£**

£

£

REPRESENTED BY

**NIL**

John Bell

15 December 2020 14:45

**RE: CHESHIRE BUILD LTD ("THE COMPANY")**

**REGISTERED NUMBER: 10083137**

**CREDITORS VOLUNTARY LIQUIDATION ('CVL')**

**Joint Liquidators' Final Account for the period 15 March 2018 to 14 October 2020 in accordance with s106 of The Insolvency Act 1986 & R18.14 of The Insolvency Rules 2016**

**KEY HIGHLIGHTS OF THIS REPORT**

A summary of the key information contained within this report is as follows:

- Assets realisations total £728.59
- There are no further assets remaining to be realised
- There have been no significant changes to the anticipated asset realisations since my last report.
- Liquidator(s) remuneration has not been approved
- Liquidator(s) fees drawn total £0.00
- Liquidator(s) category 2 disbursements have not been approved
- Liquidator(s) disbursements drawn total £254.55
- No dividend has been paid and Notice under Rule 14.36 has been given.

**APPENDICES**

The following Appendices are attached which should be read in conjunction with this Report:

Appendix 1	Statutory Information
Appendix 2	Receipts and Payments Account
Appendix 3	Liquidator(s) Activities
Appendix 4	Category 1 and Category 2 Disbursements

**ASSET REALISATION AND PROGRESSION**

My Receipts and Payments Account for the period from 15 March 2018 to 14 March 2020 and full Account detailing the separate transactions for period 15 March 2020 to 14 October 2020 is attached at Appendix 2

I would specifically comment as follows;

**(i) Overdrawn DLA**

The company held an overdrawn directors loan account, as at the date of Liquidation. The Statement of Affairs however, estimated this to realise an uncertain amount.

Since my appointment, the director has made efforts to declare himself Bankrupt. Evidence has subsequently been provided to support that no distribution will be made from the director's Bankruptcy Estate.

As such, no realisations will be made in this respect.

**(ii) Cash at Bank**

Upon my appointment I identified that the company held funds in its bank account, as at the date of the Liquidation.

As detailed in the attached Receipts and Payments Account, the sum of £725.85 was realised in this respect.

## **INVESTIGATIONS**

In accordance with Statement of Insolvency Practice 2 - Investigations by Officeholders in Administration and Insolvent Liquidations, we have conducted an initial review of the Company's records and completed the online questionnaire regarding the conduct of the director(s) to the Department for Business, Energy and Industrial Strategy (DBEIS), as provided by them. The submission and the outcome thereof is confidential and cannot be disclosed to you in this report.

As previously reported, my investigations did not reveal any potential recoveries for the benefit of the creditors.

## **LIABILITIES**

I set out specific information for each class of creditor.

### **Secured Creditor(s)**

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**

There are no known preferential claims.

### **Unsecured Creditors**

The Liquidation commenced with creditor claims totaling £69,805.

At the date of this report I have received claims totaling £76,365 from 4 creditors.

I am yet to receive claims of £15,900 from 3 of creditors, as per the Director(s) Statement of Affairs.

### **Dividend Prospects**

In this instance there were no funds available to enable a dividend to any class of creditor.

## **PRE-APPOINTMENT REMUNERATION**

The Board previously authorised the payment of a fee of £1,662.50 plus VAT for my assistance with preparing the statement of affairs and arranging the deemed consent procedure for creditors to appoint a Liquidator.

## **LIQUIDATOR(S) REMUNERATION**

Numerous activities have been undertaken by Clarke Bell Limited in administering the Liquidation. A summarised list of the activities undertaken thorough out the period of Liquidation is attached in the Appendices, for your information.

Details of our remuneration is set out below.

## Basis of Approval

No resolution has been passed in respect of our remuneration.

## Guidance for Creditors

A Creditors Guide to Insolvency, which contains much useful information including outline guidance on how fees are fixed and also the rights, duties and functions of Committees is available from <http://www.creditorinsolvencyguide.co.uk>.

You may also find it useful to read "A Guide To Liquidators' Fees" which can be downloaded from <http://www.insolvency-practitioners.org.uk/regulation-and-guidance/guides-to-fees>. Please note that there are different versions of the Guidance Notes, and in this case, you should refer to the April 2017 version.

A hard copy of both documents can be obtained on request from this office.

## LIQUIDATOR(S) DISBURSEMENTS

A detailed explanation of Category 1 and Category 2 disbursements, together with the approved rates for Category 2 disbursements, is set out in Appendix B.

Category 1 disbursements are those that are directly attributable to a third party invoice.

Category 1 disbursements incurred in the final period under review, together with those incurred to date, are set out in the table below.

Type Of Expense	Provider	Incurred During The Final Period Under Review (£)	Paid To Date (£)	Total Amount Outstanding (£)
Statutory Advertising	Courts Advertising	0.00	219.05	0.00
Bordereau	Marsh Limited	0.00	30.00	0.00
Postage	Clarke Bell Limited	0.00	5.50	0.00

All the disbursements drawn were discharged during the final period under review.

Category 2 disbursements are those that are based upon an estimate or an internally set rate.

No approval to enable us to draw Category 2 disbursements has been sought.

## PROFESSIONAL ADVISORS

Throughout the course of the Liquidation, the following professional agents have been engaged by us to provide the appropriate assistance.

Item of Expense	Initial Estimate of Costs (excluding VAT) £	Costs Incurred During the Final Period Under Review (excluding VAT) £	Costs Incurred to Date (excluding VAT) £
Solicitor Costs -- Freeths LLP	-	-	606.41

<ul style="list-style-type: none"> <li>to advise and assist on the legal matters in relation to the Liquidator(s) investigations;</li> </ul>			
--	--	--	--

The choice of professionals was based on my perception of their experience and ability to perform this type of work and the complexity and nature of the assignment. I also considered that the basis on which they will charge their fees represented value for money. I have reviewed the charges they have made, and I am satisfied that they are reasonable in the circumstances of this case.

Originally, we did not quantify an estimate of Agent costs believed to be incurred in this respect. I can however advise that all matters have now been finalized, and as such, no further Agent costs will be incurred.

The above expenses are Category I disbursements, and those discharged to date are identified on the attached Receipts and Payments account. It is noted that Solicitor costs of £473.89 have been discharged during the final period under review.

Freeths LLP are not connected and do not have any conflict in acting, as Agents, in this matter.

#### CREDITORS' 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 Joint Liquidators' remuneration and expenses within 21 days of their receipt of this final account. 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 unsecured creditors (including the creditor in question), apply to Court to challenge the amount of remuneration charged by the Joint Liquidators as being excessive, and/or the basis of the Joint Liquidators' remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this final account. Any secured creditor may make a similar application to court within the same time limit.

To comply with the Provision of Services Regulations, some general information about Clarke Bell Limited can be found at <https://www.clarkebell.com/provision-of-services-regulations/>

#### CONCLUSION

The winding up of the Company is now for all practical purposes complete and I am seeking the release of myself and Toyah Marie Poole as Joint Liquidators of the Company. Creditors and members should note that provided no objections to our release are received we shall obtain our release as Joint Liquidators following the delivery of the final notice to the Registrar of Companies, following which our case files will be placed in storage.

If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact George Piggott by email at [georgepiggott@clarkebell.com](mailto:georgepiggott@clarkebell.com), or by phone on 0161 907 4044 before our release.



JOHN PAUL BELL  
JOINT LIQUIDATOR

Date: 14 October 2020



**APPENDIX 1**  
**STATUTORY INFORMATION**

**Company Details**

Company Name:	Cheshire Build Ltd
Company Number:	10083137
Date of Incorporation:	24 March 2016
Principal Trading Activity:	Other building completion and finishing
Trading Address:	40 Grove Lane, Hale, Altrincham, WA15 8JE
Current Registered Office:	The Pinnacle, 3rd Floor, 73 King Street, Manchester, M2 4NG
Former Registered Office:	35 Stamford New Road , Altrincham, Cheshire, WA14 1EB, United Kingdom

**Appointment Details**

Joint Liquidator:	John Paul Bell and Toyah Marie Poole of Clarke Bell Limited
Address:	Clarke Bell Limited, The Pinnacle, 3rd Floor, 73 King Street, Manchester, M2 4NG
Date of Appointment:	15 March 2018
Actions of Joint Liquidator:	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
Former Liquidator:	N/A

**Cheshire Build Ltd**  
**(In Liquidation)**  
**Joint Liquidators' Summary of Receipts and Payments**

RECEIPTS	Statement of Affairs (£)	From 15/03/2018 To 14/03/2020 (£)	From 15/03/2020 To 14/10/2020 (£)	Total (£)
Cash at Bank		725.85	0.00	725.85
Overdrawn DLA	Uncertain	0.00	0.00	0.00
Bank Interest Gross		2.59	0.15	2.74
		<b>728.44</b>	<b>0.15</b>	<b>728.59</b>
<b>PAYMENTS</b>				
Specific Bond (Category I)		0.00	30.00	30.00
Legal Fees (1) (Category I)		0.00	473.89	473.89
Postage (Category I)		0.00	5.50	5.50
Statutory Advertising (Category I)		0.00	219.05	219.05
Bank Charges		0.00	0.15	0.15
Trade & Expense Creditors	(55,330.09)	0.00	0.00	0.00
HM Revenue & Customs - PAYE/NIC	(4,762.59)	0.00	0.00	0.00
HM Revenue & Customs - VAT	(9,713.00)	0.00	0.00	0.00
Ordinary Shareholders	(100.00)	0.00	0.00	0.00
		<b>0.00</b>	<b>728.59</b>	<b>728.59</b>
<b>Net Receipts/(Payments)</b>		<b>728.44</b>	<b>(728.44)</b>	<b>0.00</b>
<b>MADE UP AS FOLLOWS</b>				
Bank 1 Current		728.44	(728.44)	0.00
		<b>728.44</b>	<b>(728.44)</b>	<b>0.00</b>

## **APPENDIX 3**

### **LIQUIDATOR(S) ACTIVITIES**

Detailed below is a summary of the activities that have been undertaken in this matter throughout the period of Liquidation.

Staff of different levels will be involved in these activities dependent upon the level of experience required in order to keep costs to an appropriate level.

#### **(a) Administration**

- Case Planning – Reviewing the circumstances of the case to determine the appropriate strategy.
- Preparing and circulating Notice of Appointment to creditors advising of the outcome of the appointment and other formalities, including gazetting the Appointment of Liquidators.
- Setting up electronic case files.
- Setting up the case on the firm's electronic case management system and entering data.
- Obtaining a specific bond, this is insurance required by Statute that every insolvency office holder has to obtain for the protection of each estate.
- Reviewing the adequacy of the specific bond on a quarterly basis.
- Convening and holding decision procedures or general meetings of creditors and members (as applicable).
- Reporting to creditors on the resolutions to be considered in agreeing the Liquidator(s) remuneration.
- Dealing with all routine correspondence and emails relating to the case.
- Undertaking periodic file reviews.
- Maintenance of Liquidator's records.
- Opening, maintaining and managing the Liquidator's estate bank account.
- Undertaking regular reconciliations of the bank account containing estate funds.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and delivering progress reports to creditors and members.
- Filing returns at Companies House.
- Preparing and filing Corporation Tax Returns.
- Seeking closure clearance from HMRC and other relevant parties.
- Preparing, reviewing and issuing final reports to creditors and members.

#### **(b) Realisation of Assets**

- Liaising with the director in order to receive all information / documentation required to assist me in realising the company's assets.
- Liaising with the bank regarding the closure of the account.

#### **(c) Investigations**

- Recovering the books and records for the case.
- Preparing and inventory of the books and records recovered.
- Instructing Solicitors to assist in my statutory investigations.

#### **(d) Creditors**

- Preparing and updating a list of creditors.
- Maintaining a list of creditor claims.
- Lodging creditor Proof of Debt Forms.
- Dealing with creditor enquiries.

## APPENDIX 4

### LIQUIDATOR(S) CATEGORY 1 & 2 DISBURSEMENTS

#### Category 1 & Category 2 Disbursements

Disbursements are categorised as either Category 1 or Category 2.

#### Category 1

Category 1 disbursements are clearly identifiable third party costs that are directly attributable to the case. Occasionally these disbursements are paid by Clarke Bell Limited and then recharged to the case, usually when there are insufficient funds within the case to pay the disbursement at the time it falls due. Specific approval from creditors is not required for Category 1 disbursements.

Typical examples of Category 1 disbursements are:

- Postage
- Advertising
- Insurance
- Travel costs
- External room hire

#### Category 2

Category 2 disbursements are estimated or shared costs which may include some internal recharges from Clarke Bell Limited. It is likely that it is not possible, or too costly, to calculate the exact cost and an estimate is therefore used. These disbursements can be paid from the case if the basis of the charge has been approved by creditors.

Typical examples of Category 2 disbursements are:

- Photocopying
- Mileage
- Storage

The current levels of Category 2 disbursements recovered by Clarke Bell Limited are as follows:

Photocopying at £0.15 per copy.
Mileage at £0.45 per mile.
Storage and destruction of records at £12 per box of records, per annum.