

In accordance with  
Rule 5.10 of the  
Insolvency (England &  
Wales) Rules 2016 &  
Section 94(3) of the  
Insolvency Act 1986.

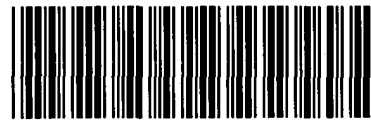
# LIQ13

## Notice of final account prior to dissolution in MVL



Companies House

TUESDAY



\*ACFBPPCH\*

A13

31/10/2023

#155

COMPANIES HOUSE

### 1 Company details

Company number 1 0 5 1 9 3 4 4  
Company name in full HJMC Management Services Limited

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

### 2 Liquidator's name

Full forename(s) John  
Surname Harlow

### 3 Liquidator's address

Building name/number 29 New Walk  
Street Leicester  
Post town LE1 6TE  
County/Region  
Postcode  
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.

LIQ13

Notice of final account prior to dissolution in MVL

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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.

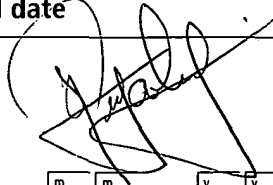
7

**Sign and date**

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup>

2

<sup>d</sup>

5

<sup>m</sup>

1

<sup>m</sup>

0

<sup>y</sup>

2

<sup>y</sup>

0

<sup>y</sup>

2

<sup>y</sup>

3

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 **John Harlow**

Company name **John Harlow Insolvency and**

**Corporate Recovery**

Address **29 New Walk**

**Leicester**

Post town **LE1 6TE**

County/Region

Postcode

Country

DX

Telephone **0116 275 5021**



### 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)

**HJMC Management Services Limited**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**  
**From 31 October 2022 To 25 October 2023**

| Declaration<br>of Solvency |                              | £                 | £                 |
|----------------------------|------------------------------|-------------------|-------------------|
|                            | <b>ASSET REALISATIONS</b>    |                   |                   |
|                            | CT Refund                    | 4,101.83          |                   |
|                            | Insurance Refund             | 129.32            |                   |
| 93,802.41                  | Cash at Bank                 | 93,543.77         |                   |
|                            | Bank Interest Gross          | 14.22             |                   |
|                            |                              | <u>          </u> | 97,789.14         |
|                            | <b>COST OF REALISATIONS</b>  |                   |                   |
|                            | Specific Bond                | 862.00            |                   |
|                            | Office Holders Fees          | 2,500.00          |                   |
|                            | Accountants Fees             | 896.13            |                   |
|                            | VAT Irrecoverable            | 738.20            |                   |
|                            | Statutory Advertising        | 294.84            |                   |
|                            |                              | <u>          </u> | (5,291.17)        |
|                            | <b>UNSECURED CREDITORS</b>   |                   |                   |
| (10,000.00)                | Directors Expenses Estimated | 15,438.06         |                   |
|                            |                              | <u>          </u> | (15,438.06)       |
|                            | <b>DISTRIBUTIONS</b>         |                   |                   |
| (100.00)                   | Ordinary Shareholders        | 77,059.91         |                   |
|                            |                              | <u>          </u> | (77,059.91)       |
| <u>83,702.41</u>           |                              |                   | <u><u>NIL</u></u> |

REPRESENTED BY

NIL

  
 John Harlow  
 Liquidator

**TO THE REGISTRAR OF COMPANIES**

**Our ref:** JH/LB/HJM001/19  
**Your ref:**  
**Date:** 25 October 2023

Dear Sirs

**HJMC Management Services Limited – In Members Voluntary Liquidation**  
**Company No. 10519344 VAT Registration No: 679 1962 77**  
**Trading Address: 6 Peacock Way, Ruddington, Nottingham, NG11 6JF**  
**Registered Office: 2 Regan Way, Chetwynd Business Park, Chilwell, Nottingham, NG9 6RZ**

**Introduction**

I, John Phillip Walter Harlow, 29 New Walk, Leicester, LE1 6TE was appointed as Liquidator of the above company on 31 October 2022. There has been no change in office holder since the date of my appointment.

The Liquidation has reached its conclusion and this report constitutes my final report in the matter pursuant to Section 94 of the Insolvency Act 1986 and Rule 5.9 of the Insolvency Rules 2016.

**About this report**

This report has been prepared by John Phillip Walter Harlow, the Liquidator of HJMC Management Services Limited, solely to comply with his statutory duty to report to members and creditors under Section 94 of the Insolvency Act 1986, and to provide an account of his acts and dealings and of the conduct of the Liquidation, and for no other purpose. It is not suitable to be relied upon by any other person, or for any other purposes, or in any other context.

Any person who chooses to rely on this report for any purpose or in any context other than under Section 94 of the Insolvency Act 1986, does so at their own risk. To the fullest extent permitted by law, the Liquidator does not assume any responsibility and will not accept any liability in respect of this report to any such person.

Offices at: Leicester & Nottingham

John Harlow Insolvency & Corporate Recovery is a trading name of John Harlow Limited. Registered No. 7654761

Registered Office: 29 New Walk, Leicester LE1 6TE

*John Harlow is licensed in the UK as an Insolvency Practitioner by the Insolvency Practitioners Association. When acting as Receiver, Administrative Receiver or Administrator he acts as agent only, without personal liability and when acting as Administrator, the affairs, business and property of the company are being managed by him.*

*Our Privacy Notice is available on our website: [www.harlowinsolvency.co.uk](http://www.harlowinsolvency.co.uk)*

**29 New Walk · Leicester · LE1 6TE**  
**T: 0116 275 5021 · F: 0116 254 8647**  
**E: [mail@harlowinsolvency.co.uk](mailto:mail@harlowinsolvency.co.uk)**  
**[www.harlowinsolvency.co.uk](http://www.harlowinsolvency.co.uk)**

## **An Overview on the Case**

### Administration & Planning

The Liquidator is required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit in enhancing realisations for the insolvent estate, they assist in the efficient and compliant progressing of the administration of the case, which ensures that work is carried out to high professional standards.

Work in this regard includes maintaining case files and conducting periodic case reviews to ensure that the Liquidation is progressing efficiently, effectively and in line with statutory requirements.

The estate case book and bank accounts were maintained and updated, which included regular bank reconciliations and processing receipts and payments.

### Realisations of Assets

The asset realisations since the date of my appointment are as follows: -

| <b>Description</b>  | <b>Statement of Affairs<br/>Estimate (£)</b> | <b>Actual Realisation<br/>during the period<br/>(31.10.22 – 24.10.2023)<br/>(£)</b> | <b>Cumulative<br/>Realisations<br/>(31.10.22-<br/>24.10.2023)<br/>(£)</b> |
|---------------------|--|---|---|
| Cash at Bank        | 93,802.41                                    | 93,543.77   | 93,543.77   |
| CT Refund           | 0.00   | 4,101.83  | 4,101.83  |
| Insurance Refund    | 0.00   | 129.32  | 129.32  |
| Bank Interest Gross | 0.00   | 14.22   | 14.22   |

### Receipts and Payments Account

A copy of the Liquidator's summarised receipts and payments account for the final period from 31 October 2022 to 24 October 2023 is enclosed at Appendix A, which includes a cumulative account for the period from commencement of the Liquidation to 24 October 2023.

### Cash at Bank

Upon appointment the Liquidator liaised with the company's former bankers in order to realise the cash at bank figure. This was received on 18 November 2022.

#### CT Refund

We were advised by the company's accountants that there was a CT refund in respect of a terminal loss relief claim. This was pursued and was eventually received on 12 October 2023.

#### Insurance Refund

This was a health insurance refund which was received from Vitality.

#### Tax Clearance

All matters have now been dealt with and tax clearance has been received from the Crown Departments.

#### Distributions

##### Creditors Claims

One claim was received from the director of the company in respect of an outstanding expenses claim. The sum of £15,438.06 being 100p in the pound was paid on 30 November 2022.

##### Members Distribution

The following distribution was paid to the shareholders of the company:-

| <i>Date of Distribution</i> | <i>Shareholder</i> | <i>Amount Distributed</i> |
|-----------------------------|--------------------|---------------------------|
| 30.11.2022                  | Mr Michael Keen    | £30,000.00                |
| 30.11.2022                  | Ms Ruth Keen       | £30,000.00                |
| 20.10.2023                  | Mr Michael Keen    | £8,529.96                 |
| 20.10.2023                  | Ms Ruth Keen       | £8,529.95                 |
|                             |                    |                           |
| <i>Total Distribution</i>   |                    | <i>£77,059.91</i>         |

For the avoidance of doubt, members should note that we acted in respect of the company's affairs only, and the tax clearance received relates solely to the company.

Members will need to ensure that all distributions received from the company in liquidation are taken into account when dealing with your personal tax affairs.

## Liquidator's Remuneration and Disbursements

Authority was given at the meeting of members held on 31 October 2022 for the Liquidator's remuneration to be fixed at £2,500 plus VAT plus disbursements.

Liquidators' fees totalling £2,500 have been drawn. Total time costs in the liquidation (subject to posting of all timesheets at the date of the report) are as follows:

|                  | Total Hours | Total Time costs | Average Charge out Rate |
|------------------|-------------|------------------|-------------------------|
| Pre-Appointment  | 8.4         | £2,058.00        | £245.00                 |
| Post-Appointment | 12.0        | £2,682.00        | £223.50                 |

The amounts are derived by reference to normal rates for time properly given by me and my staff in attending to matters arising in the liquidation.

Appendix B gives details of the time costs incurred to date by work category in accordance with Statement of Insolvency Practice 9 ("SIP 9") along with current charge out rates. Members should note that a copy of the guide to office holders fees is available on request from this office or a copy can also be found on the Insolvency Practitioners Association website ([www.insolvency-practitioners.org.uk](http://www.insolvency-practitioners.org.uk)) under the heading 'regulation and guidance' and follow the link to Creditors Guides. The Guides for England & Wales contain the relevant explanations itemised under case types.

The disbursements charged to the case consist of external supplies of incidental services specifically identifiable to the case, such as insurances, case advertising, invoiced travel, external printing and document storage. Also chargeable will be any properly reimbursed expenses incurred by personnel in connection with the case. To date, the following (Category 1) disbursements have been incurred and paid:-

| Description           | Cumulative<br>£ | Period<br>£ |
|-----------------------|-----------------|-------------|
| Specific Bond         | 862.00          | 862.00      |
| Statutory Advertising | 294.84          | 294.84      |
| Total                 | 1,156.84        | 1,256.84    |

I have also incurred disbursements relating to internal supplies or services specifically identifiable to the case, such as stationery, photocopying, telephone and fax. I will not be recharging these to the case.

## Members Rights

Members of the Company with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the Company, or any member with the permission of the Court, may request further details of the Liquidator's remuneration and expenses within 21 days of receipt of this report.

Members of the Company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the Company, or any member with the permission of the Court, may apply to Court to challenge the amount and/or basis of the Liquidator's fees and the amount of any proposed expenses or expenses already incurred on the grounds that they are excessive or inappropriate, within 8 weeks of receipt of this report.



**HJMC Management Services Limited**  
**(In Liquidation)**  
**LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT**

|                              | Declaration<br>of Solvency<br>£ | From 31/10/2022<br>To 24/10/2023<br>£ | From 31/10/2022<br>To 24/10/2023<br>£ |
|------------------------------|---------------------------------|---------------------------------------|---------------------------------------|
| <b>RECEIPTS</b>              |                                 |                                       |                                       |
| CT Refund                    |                                 | 4,101.83                              | 4,101.83                              |
| Insurance Refund             |                                 | 129.32                                | 129.32                                |
| Cash at Bank                 | 93,802.41                       | 93,543.77                             | 93,543.77                             |
| Bank Interest Gross          |                                 | 14.22                                 | 14.22                                 |
|                              |                                 | <u>97,789.14</u>                      | <u>97,789.14</u>                      |
| <b>PAYMENTS</b>              |                                 |                                       |                                       |
| Specific Bond                |                                 | 862.00                                | 862.00                                |
| Office Holders Fees          |                                 | 2,500.00                              | 2,500.00                              |
| Accountants Fees             |                                 | 896.13                                | 896.13                                |
| VAT Irrecoverable            |                                 | 738.20                                | 738.20                                |
| Statutory Advertising        |                                 | 294.84                                | 294.84                                |
| Directors Expenses Estimated | (10,000.00)                     | 15,438.06                             | 15,438.06                             |
| Ordinary Shareholders        | (100.00)                        | 77,059.91                             | 77,059.91                             |
|                              |                                 | <u>97,789.14</u>                      | <u>97,789.14</u>                      |
| Net Receipts/(Payments)      |                                 | <u>0.00</u>                           | <u>0.00</u>                           |
| <b>MADE UP AS FOLLOWS</b>    |                                 |                                       |                                       |
|                              |                                 | <u>0.00</u>                           | <u>0.00</u>                           |

John Harlow  
Liquidator

## **APPENDIX B**

**HJMC MANAGEMENT SERVICES LIMITED - IN CREDITORS VOLUNTARY LIQUIDATION****CUMULATIVE TIME INCURRED FROM 31 OCTOBER 2022 TO 24 OCTOBER 2023**

| Activity                  | Partners | Managers | Other Senior Professionals | Assistants & Support Staff | TOTAL Hours   | TOTAL Av Fees (£)   | TOTAL Time Cost | Average Hourly Rate |
|---------------------------|----------|----------|----------------------------|----------------------------|---------------|---------------------|-----------------|---------------------|
| Administration & Planning | 0.70     | 9.40     | 0.00                       | 0.00                       | 10.10         | 2,257.35            | 2,264.00        | 223.50              |
| Investigations            | 0.00     | 0.00     | 0.00                       | 0.00                       | 0.00          | 0.00                | 0.00            | 0.00                |
| Realisation of Assets     | 0.00     | 1.70     | 0.00                       | 0.00                       | 1.70          | 379.95              | 374.00          | 223.50              |
| Trading                   | 0.00     | 0.00     | 0.00                       | 0.00                       | 0.00          | 0.00                | 0.00            | 0.00                |
| Creditors                 | 0.00     | 0.20     | 0.00                       | 0.00                       | 0.20          | 44.70               | 44.00           | 0.00                |
| <b>Total Hours</b>        | 0.70     | 11.30    | 0.00                       | 0.00                       | 12.00         | 2,682.00            |                 |                     |
| Rate per Hour (£/hr)      | 280.00   | 220.00   | 180.00                     | 135.00                     | <b>223.50</b> | <i>Average rate</i> |                 |                     |
| <b>Total Fees (£)</b>     | 196.00   | 2,486.00 | 0.00                       | 0.00                       | 2,682.00      |                     |                 |                     |

**Activity Definitions****Examples of Work Involved**

## Administration &amp; Planning

Case planning, administrative set-up, appointment notification, maintenance of records, statutory reporting including all court attendances and liaising with solicitors, case reviews, cashiering etc

## Investigations

Investigating transactions arising prior to Insolvency. Collecting information for the purposes of reporting requirements of the Company Directors Disqualification Act 1986, examination of company paper and electronic records, electronic searches

## Realisation of Assets

Identifying, securing, insuring assets, ROT claims, debt collection, sale of business and assets, pursuing overdrawn DLAs

## Trading

Management of operations, accounting for trading, employee trading issues etc

## Creditors

Communication with creditors, dealing with creditor claims (including employee and other preferential and secondary preferential claims, dealing with ROT claim creditors

*The above list is not exhaustive and should be read in conjunction with the case specific fee estimate provided.*

## FEES AND DISBURSEMENTS

### Charge Out Rates

| Grade                | Charge out rate (£ per hour) |
|----------------------|------------------------------|
| Director/Principal   | 280                          |
| Manager              | 220                          |
| Senior Administrator | 180                          |
| Cashiers             | 135                          |
| Junior Administrator | 125                          |
| Other                | 95                           |

Time costs are calculated using 6 minute units.

### Agent's Costs

Charged at cost based upon the charge made by the Agent instructed, the term Agent includes:

- Solicitors/Legal Advisors
- Accountants
- Estate Agents
- Auctioneers/Valuers
- Quantity Surveyors
- Other Specialist Advisors

### Disbursements

In accordance with Statement of Insolvency Practice 9 (SIP9) the basis of disbursement allocation in respect of disbursements incurred by the Office Holder in connection with the administration of the estate must be fully disclosed to creditors. Disbursements are categorised as either Category 1, being expenses directly referable to a third party, eg statutory advertising, external meeting room hire, specific bond insurance and courier costs, postage charged at franking cost, external archive, storage and subsequent destruction, computer hard drive destruction and Company Search fees, or Category 2, being expenses incurred by the firm and recharged to the estate, which may include a profit element, eg stationery and storage.

Category 1 disbursements are recoverable in full from the estate without the prior approval of creditors. Category 2 disbursements are recoverable in full from the estate, subject to the basis of the disbursement allocation being approved by creditors in advance.

Category 2 disbursements are proposed to be recovered as follows:-

|                        |  |
|------------------------|--|
| Photocopying           | Recharged at 17p per sheet                       |
| Room Hire              | £50 per meeting held John Harlow Limited offices |
| Mileage                | 45p per mile                                     |
| Destruction of records | £2.50 per bag                                    |

### Creditors Guides

Creditors should note that a copy of the Creditors Guide to office holders fees is available on request from this office or a copy can also be found on the Insolvency Practitioners Association website ([www.insolvency-practitioners.org.uk](http://www.insolvency-practitioners.org.uk)) under the heading 'regulation and guidance' and follow the link to Creditors Guides. The Guides for England & Wales contain the relevant explanations itemised under case types. Further useful information is available at [www.creditorinsolvencyguide.co.uk](http://www.creditorinsolvencyguide.co.uk)

### Code of Ethics

Creditors should be aware that Insolvency Practitioners are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment. At this stage no threats have been identified to compliance with the fundamental principles.

Our Privacy Notice is available on our website: [www.harlowinsolvency.co.uk](http://www.harlowinsolvency.co.uk)

Revised: October 2023