

# 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 1 0 0 3 0 9 6

Company name in full Capital Marble Ltd

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Rikki

Surname Burton

### 3 Liquidator's address

Building name/number 1st Floor, Fairclough House

Street Church Street

Post town Chorley

County/Region Lancashire

Postcode P R 7 4 E X

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.

# LIQ14

## Notice of final account prior to dissolution in CVL

### 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 

X

Signature date

d

0

d

1

m

0

m

3

y

2

y

0

y

2

y

4

# LIQ14

## Notice of final account prior to dissolution in CVL



### 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

Natalie Rigby

Company name

Anderson Brookes Insolvency Practitioners Limited

Address

1st Floor, Fairclough House

Church Street

Post town

Chorley

County/Region

Lancashire

Postcode

P R 7 4 E X

Country

DX

Telephone

01204 255 051



### 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)

Capital Marble Ltd

In Liquidation

Liquidator's Summary of Receipts and Payments (Accruals Basis)

Statement of Affairs £	From 04 August	From 04 August
	2021	2021
	To 01 March 2024	To 01 March 2024
	£	£
ASSET REALISATIONS		
Cash in Hand	116.80	116.80
	116.80	116.80
COST OF REALISATIONS		
Legal Fees (1)	97.33	97.33
VAT	19.47	19.47
	(116.80)	(116.80)
0.00	0.00	0.00

REPRESENTED BY

NIL

Funds are held in a client account which is non-interest bearing account.



Rikki Burton  
Liquidator

**TO ALL KNOWN CREDITORS**

05 January 2024

Dear Sirs,

**Capital Marble Ltd – In Creditors Voluntary Liquidation**  
**Registered Company No.: 11003096**  
**Registered Office: 6<sup>th</sup> Floor, 120 Bark Street, Bolton, BL1 2AX**  
**Former Registered Office: Unity House**  
**Westwood Park**  
**Wigan**  
**WN3 4HE**  
**Date of Appointment: 04 August 2021**

Tracey Howarth was appointed as Liquidator of the above-named Company on 04 August 2021. Please note that Tracey Howarth was replaced as Liquidator by Rikki Burton following a decision by deemed consent dated 14 April 2022.

I am now in a position to conclude the liquidation and therefore this will be my final report to creditors. I enclose notice that the Company's affairs are fully wound up at the end of this report.

**ADMINISTRATION AND PLANNING**

I am 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.

**INVESTIGATIONS**

During the review period, I have carried out a review of the Company's affairs in the period prior to appointment. This has included seeking information and explanations from the Director; making enquiries of the Company's accountants; reviewing information received from creditors; and collecting and examining the Company's bank statements, accounts and other records.

The information gained from this process enabled me to meet my statutory duty to submit a confidential report on the conduct of the Director to the Insolvency Service.

This work was also carried out with the objective of making an assessment as to whether there were any matters which may lead to any recoveries for the benefit of creditors. This would typically include any

Anderson Brookes Insolvency Practitioners Ltd, 6th & 7th Floor, 120 Bark Street, Bolton BL1 2AX

Tel: 01204 255 051 Email: [info@andersonbrookes.co.uk](mailto:info@andersonbrookes.co.uk)

Anderson Brookes Insolvency Practitioners Ltd is a limited company registered in England and Wales. Company registration number 10324159.  
Rikki Burton ACA is licensed and regulated to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England & Wales.  
Details of the Anderson Brookes Privacy Notice are shown at <https://www.andersonbrookes.co.uk/about/terms/>

potential claims which may be brought against parties either connected to or who have past dealings with the Company.

My investigations highlighted several transactions from the company bank account which required further clarification. Despite repeated attempts to contact the director regarding this matter, no response was received.

We have since contacted the accountant who advised that the director relocated to Poland. Freeths LLP were instructed for their advice on continuing to pursue the matter. It was concluded that the costs involved in pursuing the matter further would likely outweigh any realisations. Accordingly, I do not propose to take this matter further.

Although this work did not generate any financial benefit to creditors, it was necessary to meet the statutory duties as well as conduct appropriate enquiries and investigations into potential rights of actions to enhance realisations.

#### **ASSET REALISATIONS**

Detailed below is key information regarding Company assets and realisations made during the entire period of my appointment.

##### **Cash in Hand**

Following the appointment to date, £116.80 has been received cash in hand. There are no further realisations expected.

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

The Statement of Affairs detailed cash in bank of £3,986. These funds were paid to the former liquidator to cover the pre-appointment costs and are not reflected in the receipts and payments accounts.

##### **Tangible Assets**

The company has tangible assets worth £577 in their accounts. It was not worth the cost of collecting and selling the assets. Therefore, there have been no realisations.

#### **CREDITORS**

##### **Secured creditors**

The Company has no secured creditors and as such has not granted a floating charge to any creditor after the 15 September 2003 and consequently there will be no prescribed part.

##### **Preferential creditors**

The Company's Statement of Affairs detailed HM Revenue and Customs ("HMRC") as a secondary preferential creditor for unpaid VAT and PAYE of £10,000.00.

HMRC have not submitted their final claim.

##### **Unsecured creditors**

The Company's statement of affairs detailed four unsecured creditors with estimated claims of £89,102.00. To date, no final claims have been received.

There have been insufficient realisations in the liquidation to make a distribution to any class of creditor. A notice of no dividend is attached to this report.

## **FEES AND EXPENSES**

It is the firm's practice to ensure that work is conducted by the appropriate staff member at the appropriate level of experience. Junior members of staff deal with the day-to-day administration on cases and a manager and Director then oversee the work undertaken. Where the issues are complex and litigious, the work will be closely supervised or undertaken by a senior manager or Director.

The Liquidator is obliged to deal with a number of matters to comply with both the legislative and best practice requirements, and to ensure creditors are kept informed. Unfortunately, an element of this work does not generate any financial benefit to creditors. Some of the work that has been carried out includes:

- Filing documentation at Companies House to meet statutory requirements
- Advertising my appointment in the London Gazette
- Bonding the case for the value of the assets
- Maintaining a filing system in regard to case paperwork
- Maintenance of case record including diaries on the case management system
- Opening an estate account
- Requesting company bank statements
- Carrying out monthly estate account reconciliations
- Maintenance of estate cash book
- Identifying whether there is a pension scheme
- Circulating the initial report to creditors upon appointment
- Preparing the annual progress report to creditors
- Carrying out a SIP 2 Review and issuing the Conduct Report to the Insolvency Service
- Ongoing consideration of ethical matters and anti-money laundering regulations
- Preparing and circulating final report
- Submitting the relevant notices to the PPF, The Pensions Regulator and Pension Provider
- Instructing the relevant pension provider to wind down the pension scheme

## **Statement of Affairs Fee**

At a virtual meeting held on 04 August 2021, a fixed fee of £3,800 plus VAT payable from the assets of the Company was agreed. The statement of affairs fee has been paid in full to the former Liquidator.

## **Liquidator's Remuneration**

No Liquidator's Remuneration has been approved and therefore no amount has been drawn.

## **Expenses**

No category 1 expenses have been received.

The Company is not registered for VAT and therefore, the VAT has been written off in full as it is unrecoverable.

The firm's current charge out rates and expenses policy is attached to this report.

Information about this insolvency process may be found on the R3 website at:

<http://www.creditorinsolvencyguide.co.uk/>.

A full copy of a creditors' guide to fees can be downloaded from the following site:

[https://www.r3.org.uk/media/documents/publications/professional/Guide to Liquidators Fees.pdf](https://www.r3.org.uk/media/documents/publications/professional/Guide%20to%20Liquidators%20Fees.pdf)

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

## **OTHER PROFESSIONAL COSTS**

### **Solicitors**

Freeths were instructed as legal advisors in relation to the above mentioned investigation. The Liquidator does not have a significant professional or personal relationship with this firm of solicitors. Their costs have been agreed on the basis of their standard hourly charge out rates, plus disbursements and VAT. The solicitors' total time costs from the date of appointment amount to £97.33, and they have been paid in full.

### **CREDITORS' RIGHTS**

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 my remuneration and expenses, within 21 days of receipt of this report. 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 creditors (including the creditor in question), apply to court to challenge the amount and/or basis of my fees and the amount of any proposed expenses or expenses already incurred, within 8 weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

### **CONCLUSION**

There are no other matters outstanding, and the affairs of the Company have been fully wound up.

Should you require any further information, please do not hesitate to contact this office on 01204 255 051.

Yours faithfully,  
Rikki Burton  
Liquidator



### **Anderson Brookes Insolvency Practitioners Ltd Charge Out Rates and Disbursements Policy**

In accordance with Statement of Insolvency Practice 9 we detail our charge out rates and disbursements policy applicable on all cases from 1 April 2021.

Which fees are charges on a time cost basis, the fees will be charged as follows:

#### **Hourly Charge Out Rates**

Insolvency Practitioner	£395	Senior Case Administrator	£250
Director	£350	Case Administrator	£225
Manager	£275	Cashier/Support Staff	£150

The office holder(s) will seek approval from creditors to draw remuneration on a time cost basis, in accordance with the rates detailed above, at the meeting of creditors. In common with all professional firms, our charge out rates increase from time to time. We reserve the right to change the rates without prior notice to you. Any change will be reported in the next statutory report to creditors.

Time is recorded on filed in six-minute units in accordance with the industry standard for professional services.

#### **Rechargeable Expenses**

In accordance with SIP9, expenses are any payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also include disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Expenses are categorised as either Category 1 or Category 2.

Category 1 expenses: These are payments of persons providing the service to which the expense relates who are not an associate of the office holder. These can be paid without prior approval from creditors. These may include, for example, advertising, legal fees, agent's fees, storage, postage, telephone charges, travel expenses, statutory report web-hosting and equivalent costs reimbursed to the office holder or his staff.

Category 2 expenses: These are payments to associates or which have an element of shared costs. These require creditor approval before being paid whether paid directly from the estate or as a disbursement. They may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis, for example business mileage. When seeking approval, an office holder should explain, for each category of expense, the basis on which the charge is being made.

The firm also may charge the following NOT charged by third parties. (SIP9 category 2 expenses) as follows:

Mileage	40/60p per mile	
Destruction of boxes	£8.50	each


## NOTICE OF NO DIVIDEND

**Company Name:** Capital Marble Ltd (In Liquidation) ("the Company")  
**Company Number:** 11003096

This Notice is given under Rule 14.36 of the Insolvency (England & Wales) Rules 2016 ("the Rules"). It is delivered by the Liquidator of the Company, Rikki Burton, of Anderson Brookes Insolvency Practitioners Ltd, 6<sup>th</sup> Floor, 120 Bark Street, Bolton, BL1 2AX (telephone number: 01204 255 051), who was appointed by the deemed consent procedure.

The Liquidator gives notice confirming that no dividend will be declared in the Liquidation of the Company as the funds realised have been allocated for paying the expenses of the Liquidation.

The Liquidator will now proceed to conclude the Liquidation and therefore any claims against the assets of the Company are required to be established by 01 March 2024.

Signed:   
Rikki Burton  
**Liquidator**

Dated: 05 January 2024

## NOTICE THAT THE COMPANY'S AFFAIRS ARE FULLY WOUND UP

**Company Name:** Capital Marble Ltd (In Liquidation) ("the Company")

**Company Number:** 11003096

This Notice is given under Rule 6.28 of the Insolvency (England & Wales) Rules 2016 ("the Rules"). It is delivered by the Liquidator of the Company, Rikki Burton, of Anderson Brookes Insolvency Practitioners Ltd, 6<sup>th</sup> Floor, 120 Bark Street, Bolton, BL1 2AX (telephone number: 01204 255 051), who was appointed by the deemed consent procedure.

The Liquidator gives notice that the Company's affairs are fully wound up. Creditors have the right:

- (i) to request information from the Liquidator under Rule 18.9 of the Rules;
- (ii) to challenge the Liquidator's remuneration and expenses under Rule 18.34 of the Rules; and
- (iii) to object to the release of the Liquidator by giving notice in writing below before the end of the prescribed period to:

Rikki Burton  
Anderson Brookes Insolvency Practitioners Ltd  
6<sup>th</sup> Floor, 120 Bark Street, Bolton, BL1 2AX

The prescribed period ends at the later of: (i) eight weeks after delivery of this notice, or (ii) if any request for information under Rule 18.9 of the Rules or any application to court under that Rule or Rule 18.34 of the Rules is made, when that request or application is finally determined.

The Liquidator will vacate office under Section 171 of the Insolvency Act 1986 ("the Act") on 01 March 2024, delivering to the Registrar of Companies the final account and notice saying whether any creditor has objected to release.

The Liquidator will be released under Section 173 of the Act at the same time as vacating office unless any of the Company's creditors objected to release.

Relevant extracts of the Rules referred to above are provided overleaf.

Signed:

  
Rikki Burton  
**Liquidator**

Dated: 05 January 2024

**RELEVANT EXTRACTS OF RULES 18.9 AND 18.34 OF  
THE INSOLVENCY (ENGLAND & WALES) RULES 2016**

**Rule 18.9**

- (1) The following may make a written request to the office-holder for further information about remuneration or expenses set out in a final report under rule 18.14:
- a secured creditor;
  - an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question); or
  - any unsecured creditor with the permission of the court.
- (2) A request or an application to the court for permission by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one creditor.

**Rule 18.34**

- (1) This rule applies to an application in a winding-up made by a person mentioned in paragraph (2) on the grounds that:
- the remuneration charged by the office-holder is in all the circumstances excessive;
  - the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
  - the expenses incurred by the office-holder are in all the circumstances excessive.
- (2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable:
- a secured creditor; or
  - an unsecured creditor with either
    - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
    - (ii) the permission of the court.

The application by a creditor must be made no later than eight weeks after receipt by the applicant of the final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question.

# Capital Marble Ltd

## In Liquidation

### Liquidator's Summary of Receipts and Payments (lips.report.caseTrialBalance.accrualsbasis!)

Statement of Affairs £	From 04 August 2021 To 05 January 2024 £	From 04 August 2021 To 05 January 2024 £
<b>ASSET REALISATIONS</b>		
Cash in Hand	116.80	116.80
	<u>116.80</u>	<u>116.80</u>
<b>COST OF REALISATIONS</b>		
Legal Fees (1)	97.33	97.33
VAT	19.47	19.47
	<u>(116.80)</u>	<u>(116.80)</u>
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

#### REPRESENTED BY

NIL

Funds are held in a client account which is non-interest bearing account.



Rikki Burton  
Liquidator