

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



A6FA09QW

A11

19/09/2017

#324

COMPANIES HOUSE

1 Company details

Company number 0 2 8 4 3 8 5 6
Company name in full Doyle Consultants Limited

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

2 Liquidator's name

Full forename(s) Philip
Surname Booth

3 Liquidator's address

Building name/number Coopers House
Street Intake Lane
Post town Ossett
County/Region
Postcode W F 5 0 R G
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

6

Final account

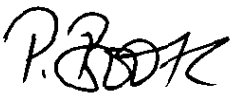
☒ I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.

7

Sign and date

Liquidator's signature

Signature

X 

X

Signature date

^d 1 ^d 5 ^m 0 ^m 9 ^y 2 ^y 0 ^y 1 ^y 7

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

Luke Brough

Company name

Booth & Co

Address

Coopers House

Intake Lane

Post town

Ossett

County/Region

Postcode

W F 5 0 R G

Country

DX

Telephone

01924 263777



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 or email 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

**DOYLE CONSULTANTS LIMITED
IN MEMBERS VOLUNTARY LIQUIDATION**

**Liquidator's Final Report & Account to Members pursuant to
Section 94 of the Insolvency Act 1986 for the period
18 January 2017 to 15 September 2017**

**Philip Booth
Liquidator**

**Booth & Co
Coopers House
Intake Lane
Ossett
WF5 0RG**

DOYLE CONSULTANTS LIMITED – IN MEMBERS' VOLUNTARY LIQUIDATION
LIQUIDATOR'S FINAL REPORT AND ACCOUNT TO MEMBERS FOR THE PERIOD
18 JANUARY 2017 TO 15 SEPTEMBER 2017

STATUTORY INFORMATION

Company name:	Doyle Consultants Limited
Company number:	02843856
Trading address:	1 Great Cliffe Road Dodworth Barnsley S75 3SP
Registered office:	Booth & Co Coopers House Intake Lane Ossett, WF5 0RG
Former registered office:	Fairclough House 105 Redbrook Road Gawber Barnsley S75 2RG
Principle trading activity:	Provision of Manned Security Services
Liquidator's name:	Philip Booth
Liquidator's address:	Booth & Co Coopers House Intake Lane Ossett, WF5 0RG
Date of appointment:	18 January 2016

1. Introduction

- 1.1 I am writing to provide you with my final report and account on the conduct of the Liquidation for the period from 18 January 2017 to 15 September 2017.
- 1.2 This report should be read in conjunction with my first annual progress report, which was sent to members on 27 February 2017, and covered the period 18 January 2016 to 17 January 2017.

2. Receipts and Payments

Receipts

- 2.1 A copy of the Liquidator's Receipts and Payments Account is attached. No further transactions will be undertaken prior to 15 September 2017, the date I intend to issue my final report and account to members and Companies House, and to seek my release. Further details of the amounts received are provided below.
- 2.2 The only other receipt during the period has been gross bank interest of £1.52.

Payments (General)

- 2.3 A fee of £600 plus VAT has been paid to Independent VAT Consultants Ltd in respect of work carried out in relation to VAT payable following the distribution in specie of one of the Company's properties. This fee is a fixed fee which was agreed prior to the work being carried out.
- 2.4 Bank charges amounting to £1.52 have been paid.
- 2.5 There have been no other general payments except for those relating to the Liquidator's remuneration and disbursements further details of which are provided below.

3. Secured Creditors

- 3.1 There were no secured creditors.

4. Preferential creditors

- 4.1 There were no preferential creditors.

5. Unsecured Creditors

- 5.1 As reported previously, the only unsecured creditor anticipated on the Declaration of Solvency was HM Revenue & Customs. The amount of £387.80 was paid on 9 August 2016, in respect of Corporation Tax due for the accounting period ending 31 March 2016. The amount of £301.19 was paid on 6 October 2016, in respect of PAYE tax underpayment for the tax year 2014/2015.
- 5.2 As explained in my previous report, an option to tax was elected in respect of one of the Company's properties, which had been distributed in specie to the members on 17 February 2016. HM Revenue & Customs issued an unsecured claim amounting to £40,833, in respect of the VAT payable on the transaction.
- 5.3 The VAT claim was paid to HM Revenue & Customs on 29 June 2017.

6. Distributions to Shareholders

6.1 On 17 February 2016, the Company's property at Units 1 & 6, Great Cliffe Court, Dodworth Business Park, Dodworth, Barnsley, S75 3SP was transferred as a distribution in specie to Mr Grant Frazer Doyle and Mrs Sarah Doyle, the shareholders of the Company.

6.2 The sum of £1,192,016.42 has been distributed to members. The details are as follows:

Shareholder	Shareholding	Distributed	Date
Grant Frazer Doyle	51 Ordinary Shares	£595,000	25/01/2016
Sarah Doyle	51 Ordinary Shares	£595,000	25/01/2016
Grant Frazer Doyle	51 Ordinary Shares	£1,008.21	15/02/2017
Sarah Doyle	51 Ordinary Shares	£1,008.21	15/02/2017

6.3 As explained above, it was established that VAT was payable on the Company's property, and the shareholders agreed to reimburse the Company for the monies due to HM Revenue & Customs and for the additional costs incurred in dealing with the matter. Accordingly the amount of £42,433 was received from the shareholders on 22 May 2017.

6.4 This has reduced the valuation of the properties distributed in specie from £490,000 to £447,567 plus VAT of £42,433.

7. Liquidator's Remuneration & Disbursements

7.1 In accordance with the time cost resolution which was approved at the meeting of members on 18 January 2017, the Liquidator received a fee of £1,000 on 5 October 2016. It was subsequently agreed with the members that an additional fee would be paid to the Liquidator in respect of time costs incurred in resolving the VAT claim. On 23 May 2017, the amount of £1,000 was received.

7.2 The total time costs incurred amount to £7,762.50, representing 54.40 hours spent on the administration of the case at an average charge out rate of £142.69 per hour. Appendix A shows a breakdown of these costs. The balance of these costs has been written off as irrecoverable.

7.3 A description of the routine work undertaken in the Liquidation to date is as follows:

7.3.1 Administration and Planning

- Preparing the documentation and dealing with the formalities of appointment.
- Statutory notifications and advertising.
- Preparing documentation required.
- Dealing with all routine correspondence.
- Maintaining physical case files and electronic case details on IPS.
- Review and storage.
- Case bordereau.
- Case planning and administration.
- Preparing reports to members.
- Convening and holding meetings of members.

7.3.2 Cashiering

- Maintaining and managing the Liquidator's cashbook and bank account.
- Ensuring statutory lodgements and tax lodgement obligations are met.
- Distributions to shareholder.

7.3.3 Creditors

- Dealing with creditor correspondence and telephone conversations.
- Preparing reports to members.
- Maintaining creditor information on IPS.

7.3.4 Realisation of Assets

- Liaising with the company's bank regarding the closure of the account.

7.4 Disbursements to the value of £1,804 plus VAT have been incurred, all of which have been discharged. Further details are provided below.

	£
Statutory Advertising	302.00
Insurance Bond	1,500.00
Company Searches	2.00
	<hr/>
	1,804.00
	<hr/>

- 7.5 The Insurance Bond charge of £1,500 relates to a statutory insurance policy, the premium for which is based on the maximum value of the Company's realisable assets at the date of Liquidation. It is mandatory in all insolvency cases and is put in place for the protection of all beneficiaries.
- 7.6 The members approved all disbursement charges at the meeting of members held on 18 January 2016 and pursuant to the terms of the signed letter of engagement dated 18 January 2016.
- 7.7 A member may, with the permission of the Court or with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the Company, request further details of the Liquidator's remuneration and expenses, within 21 days of receipt of this draft final account.
- 7.8 A member may, with the permission of the Court or with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the Company, 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, within 8 weeks of receipt of this draft final account.
- 7.9 To comply with the Provision of Services Regulations, some general information about Booth & Co can be found at: <http://www.boothinsolvency.co.uk>.
- 7.10 A guide to fees in insolvency cases, prepared by the Association of Business Recovery Professionals ("R3"), is available to view on following link: <https://www.r3.org.uk/what-we-do/publications/professional/fees>.

8. Conclusion

- 8.1 The winding up of the Company is now for all practical purposes complete and I intend to deliver the final account by the date shown in the accompanying notice.
- 8.2 I hope this report sufficiently updates you on the conduct of the Liquidation. However, should you require any further information please do not hesitate to contact me.

Yours faithfully

A handwritten signature in black ink, appearing to read 'P. Booth', with a stylized flourish at the end.

Philip Booth
Liquidator

Doyle Consultants Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Declaration of Solvency £		From 18/01/2017 To 15/09/2017 £	From 18/01/2016 To 15/09/2017 £
	ASSET REALISATIONS		
520,000.00	Freehold Land & Property	NIL	NIL
	Tax Refund	NIL	14.64
1,197,193.00	Cash at Bank	NIL	1,197,193.30
	Bank Interest Gross	1.52	27.99
		1.52	1,197,235.93
	COST OF REALISATIONS		
	Declaration of Solvency	NIL	1,000.00
	Office Holders Fees	1,000.00	2,000.00
	Office Holders Expenses	NIL	1,804.00
	Accountants Fee	NIL	400.00
	Agents/Valuers Fees (1)	600.00	600.00
	Legal Fees (1)	NIL	300.00
	Bank Charges	1.52	26.52
		(1,601.52)	(6,130.52)
	UNSECURED CREDITORS		
	HM Revenue & Customs (CT)	NIL	688.99
	HM Revenue & Customs (VAT)	40,833.00	40,833.00
		(40,833.00)	(41,521.99)
	DISTRIBUTIONS		
(102.00)	Ordinary Shareholders	(40,416.58)	1,149,583.42
		40,416.58	(1,149,583.42)
1,717,091.00		(2,016.42)	NIL
	REPRESENTED BY		
			NIL



Philip Booth
Liquidator

Time Entry - SIP9 Time & Cost Summary

DOY001 - Doyle Consultants Limited
 Project Code: POST
 From: 18/01/2016 To: 31/08/2017

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	1.40	0.00	20.30	14.00	35.70	4,910.00	137.54
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.90	0.00	13.70	0.40	15.00	2,297.50	153.17
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.00	3.70	0.00	3.70	555.00	150.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	2.30	0.00	37.70	14.40	54.40	7,762.50	142.69
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	

Time Entry - SIP9 Time & Cost Summary

DOY001 - Doyle Consultants Limited
 Project Code: POST
 From: 18/01/2017 To: 31/08/2017

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	0.70	0.00	4.10	4.70	9.50	1,306.50	137.53
Case Specific Matters	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Creditors	0.90	0.00	9.90	0.20	11.00	1,707.50	155.23
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Hours	1.60	0.00	14.00	4.90	20.50	3,014.00	147.02
Total Fees Claimed						0.00	
Total Disbursements Claimed						0.00	

BOOTH & CO – FEES & DISBURSEMENTS 2017/18

ADDITIONAL INFORMATION IN RELATION TO OFFICE HOLDER'S FEES PURSUANT TO THE PROVISIONS OF STATEMENT OF INSOLVENCY PRACTICE 9

Please find outlined below a schedule of Booth & Co charge out rates:-

<u>Staff Grade</u>	<u>Rate/Hour £</u> (From 01/04/15)	<u>Rate/Hour £</u> (01/07/12 to 31/03/15)
Insolvency Practitioner (appointment taking)	225-250	210
Senior Manager	195-210	185
Manager	160-175	150
Senior Administrator	140-155	135
Administrator	115-130	100
Cashier/Support	75-110	75

The charge out rates are subject to periodic reviews and change. The higher rates referred to above may be applied on more complex matters. If used, creditors will be informed accordingly.

In cases of exceptional complexity, the insolvency practitioner reserves the right to obtain authority from the committee or the creditors that their remuneration shall be fixed as a percentage of the value of the assets which are realised or distributed, or both.

An analysis of time costs incurred will be provided to creditors under the following areas of activity:

- Administration and planning
- Investigations
- Realisation of assets
- Trading
- Creditors
- Any other case-specific matters

Disbursements

There are two types of disbursements; direct disbursements (known as 'Category 1') and indirect disbursements (known as 'Category 2').

i) Category 1

Category one disbursements do not require approval by creditors. Typically, these include external supplies of incidental services specifically identifiable to the case, such as postage, advertising, invoiced travel and external printing, room hire, insolvency bond and document storage. Also chargeable will be any properly reimbursed expenses incurred by personnel in connection with the case.

Postage, external room hire and insolvency bond costs are charged out at the actual rate incurred.

ii) Category 2

Category two disbursements do require creditor approval and include elements of shared or allocated costs.

- Photocopying is charged at 15p per copy.
- Internal room hire (only charged for meetings of members, creditors or a creditors' committee) is charged at £75 per hour (minimum charge £75; maximum charge £150).
- Mileage is charged at 45p per mile.
- Internal books and records storage is charged at £6 per box per annum.

Insolvency Guide to Unsecured Creditors

The insolvency trade association, R3, has launched a website, www.creditorinsolvencyguide.co.uk for cases in England and Wales, which is a step-by-step guide to the insolvency process for unsecured creditors, particularly small businesses who are unfamiliar with the insolvency process.

It sets out in straightforward English how creditors can engage in the insolvency process and includes:

- how different insolvency procedures work;
- simple explanations of insolvency terminology,
- useful tips on how to help oversee the running of the insolvency case.

For additional information regarding the remuneration of insolvency practitioners, please use the link <http://www.insolvency-practitioners.org.uk/regulation-and-guidance/england-wales> and click on 'SIP 9'.