Section 106

The Insolvency Act 1986

Return of Final Meeting in a Creditors' Voluntary Winding Up Pursuant to Section 106 of the Insolvency Act 1986 **S106**

To the Registrar of Companies To the Accountant in Bankruptcy

For	Official	Use

Company Number

SC408735

Name of Company

Mull Curry Limited



Helen Whitehouse, 10 St Helen's Road, Swansea, SA1 4AW

Simon Thomas Barriball, 10 St Helen's Road, Swansea, SA1 4AW

give notice

- 1. that a general meeting of the company was duly pursuant to section 106 of the Insolvency Act 1986, for the purpose of having an account (of which a copy is attached) laid before it showing how the winding up of the company has been conducted, and the property of the company has been disposed of and that the same was done accordingly / no quorum was present at the meeting.
- 2. that a meeting of the creditors of the company was duly held-on / summoned for 15/11/2018 pursuant to section 106 of the Insolvency Act 1986 for the purpose of having the said account laid before it showing how the winding up of the company has been conducted and the property of the company disposed of and that the same was done accordingly / no quorum was present at the meeting.

Signed

Date

19 November 2018

McAlister & Co Insolvency Practitioners Limited
10 St Helen's Road
Swansea

Swansea SA1 4AW

Ref: M100860/HW/STB/LT/V/DW

WEDNESDAY

For Official Use



SCT

21/11/2018 COMPANIES HOUSE

#303

Se	ctio	n 1	กล

Form 4.26 (Scot) contd

2,400.55

(2,400.55)

NIL

Liquidator's statement of account: Creditors' voluntary winding up

Mull Curry Limited

From 22 July 2015 To 15 November 2018

S of A

ASSET REALISATIONS

2,400.00	Director' Contribution for Fees	2,400.00
	Bank Interest Gross	0.55

COST OF REALISATIONS

Preparation of S. of A.	1,800.00
Irrecoverable VAT	400.09
Statutory Advertising	200.45
Write off interest	0.01

UNSECURED CREDITORS

31,500.00	Trade & Expense Creditors	NIL
1,500.00	Directors	NIL
723.15	H M Revenue & Customs	NIL

DISTRIBUTIONS

1.00 **Ordinary Shareholders** NIL

(31,324.15)

NIL 0.00

Dividend information

Preferential debts

.. creditors ..p in£ on£..

Unsecured debts

.. creditors ..p in £ on £.. NA .

Returns to contributories .. p per .. share

Fee information

Fees fixed by ...

..% on £.. realised and ..% on £.. distributed

- (1) Assets, including none shown in the statement of assets and liabilities and estimated to be of the value of have proved unrealisable
- (2) Amount paid in respect of:
 - (a) Unclaimed dividends payable to creditors in the winding up NIL
 - (b) Other unclaimed dividends in the winding up ー ぬい
 - (c) moneys held by the company in respect of dividends or other sums due before the commencement of the winding up to any person as a member of the company
- (3) Add here any special remarks the Liquidators think desirable:

Dated

Signed by the liquidator

Name & Address

19/11/18

SIMON BARRISALL & Helen Whitehouse

McAlister & Co Insolvency Practitioners Limited

10 St Helen's Road

Swansea SA1 4AW



15 October 2018

Private and Confidential
To All Known Creditors & Members

Dear Sir/Madam

Mull Curry Limited ("the Company") Creditors' Voluntary Liquidation ("CVL") Registered number: SC408735

As you will be aware, Helen Whitehouse and Simon Barriball were appointed as Joint Liquidators of the Company on 22 July 2015.

To clarify this is an insolvent liquidation. More information on the difference between a solvent and insolvent liquidation can be found at the following link: http://www.creditorinsolvencyguide.co.uk/.

I am writing to advise that the Company's affairs are fully wound up and a notice regarding the final meeting date together with the Joint Liquidators' final account is available as follows:

Report Name	Final Report and Meeting Notice
Web Address	www.ips-doc.com
Login	M100860
Password	MullC123*

If you are unable to download this document, please contact this office for a copy to be emailed, or posted to you free of charge.

Ethical Issues and Complaints

McAlister & Co Insolvency Practitioners Limited give high priority to client service and are keen to ensure that the quality of this is maintained.

If at any time you would like to discuss how the firm's service to you could be improved, or if you are dissatisfied with any element of the service you are receiving, please contact me as soon as possible so that I may discuss our complaints policy with you.

We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you.

If we do not answer your complaint to your satisfaction, you may, of course, take up the matter with the Insolvency Complaints Gateway, ("ICG"), Leeds via https://www.gov.uk/complain-about-insolvency-practitioner who shall assess whether the matter needs referring to the respective licencing body for further investigation.

Should you have any query in this matter, please contact our Swansea office on 03300 563600 or via email at enquiries@mcalisterco.co.uk

Yours faithfully

Helen Whitehouse Joint Liquidator

Helen Whitehouse and Simon Thomas Barriball are authorised to act as Insolvency practitioners in the UK by the Insolvency Practitioners Association under office holder numbers 9680 and 11950 respectively







Mull Curry Limited (in Creditors Voluntary Liquidation)

Joint Liquidators' Report for the period from commencement of the liquidation on 22 July 2015 to 15 October 2018 being the date of our final report

1. Introduction

We were appointed as Joint Liquidators on the 22 July 2015 by members and creditors of the company. The attached receipts and payments account shows the transactions from 22 July 2015 to date.

2. Realisation of Assets

Director's Contribution for Fees

The Director's Statement of Affairs showed the sum of £2,400 in relation to the agreed contribution to costs. This amount has been received in full.

Bank Interest

The balance of funds are held in an interest bearing estate bank account.

A sum of £0.55 has been received, gross of tax, for bank interest.

A total amount of £2,400.55 has been realised to date and a receipts and payments account is attached to this report.

3. Costs in the Liquidation

The Receipts and Payments account sets out the details of all payments made to the date of this report.

Liquidators' expenses have been recovered from the liquidation to cover costs for statutory advertising.

A copy of the Liquidators time and costs is attached to this report (SIP 9) which shows that to date £7,384.75 of time costs have been incurred. No fees have been recovered and this time will be written off. Further costs will also be incurred in holding the final meetings and closing the case. These will also be written off.

A description of the routine work undertaken in the liquidation to date is as follows:-

1. Administration and Planning

- Preparing the documentation and dealing with the formalities of appointment.
- Statutory notifications and advertising.
- · Preparing documentation provided.
- 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 and creditors.
- · Convening and holding meetings of members and creditors.

2. Cashiering

- Maintaining and managing the liquidator's cashbook and bank account.
- Ensuring statutory lodgements and tax lodgement obligations are met.

Creditors

- Dealing with creditor correspondence and telephone conversations.
- Preparing reports to creditors.
- Maintaining creditor information on IPS.
- Reviewing and adjudicating on proofs of debt received from creditors.

4. Investigations

- Review and storage of books and records.
- Prepare a return pursuant to the Company Directors Disqualification Act.
- Conduct Investigations into suspicious transactions.
- Review books and records to identify any transactions or actions a liquidator may take against a third party in order to recover funds for the benefit of creditors.

5. Realisation of Assets

- Liaising with the company's bank regarding the closure of the accounts.
- Lialsing with relevant parties in relation to realisation of assets, namely Stock and Book Debts.

Category 1

The current levels of Category 1 disbursements incurred and recovered by McAlister & Co Insolvency Practitioners Limited are as follows:

	Cost Incurred	Cost Recovered
Postage	254.64	0.00
		= : =
Bonding	40.00	0.00
Searches	6.00	0.00
Statutory Advertising	651.33	55.10
Professional Charges	_4.00	0.00
Total	955.97	55.10

Category 2

Category 2 disbursements are estimated or shared costs which may include some internal recharges from McAlister & Co Insolvency Practitioners 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
- Internal room hire
- Stationery

The current levels of Category 2 disbursements incurred and recovered by McAlister & Co Insolvency Practitioners Limited are as follows:

	Cost Incurred	Cost Recovered
	£	£
Photocopying	32.40	0.00

It has not been necessary to instruct professional advisors in this matter.

At the meeting held on 22 July 2015 it was also resolved that payment shall be made, as an expense of the liquidation, of the necessary expense of preparing the Statement of Affairs in the sum of £2,200 plus VAT.

A copy of the Liquidators' time and costs is attached to this report (SIP 9).

4. Claims

Preferential creditors

There were no preferential claims from former employees of the Company anticipated or received.

Prescribed part for the unsecured creditors s176A Insolvency Act 1986

Section 176A of the 1986 Insolvency Act provides that where the Company has created a floating charge on or after 15 September 2003 the Liquidator must calculate and make a 'prescribed part' of the Company's net property available for the unsecured creditors ahead of any distribution to the floating charge holder.

To the best of our knowledge and belief there are no unsatisfied floating charges created on or after 15 September 2003; so the provisions of s176A do not apply.

Unsecured creditors

The Statement of Affairs estimated unsecured creditor claims of £33,723.15. To date claims totalling £25,410.25 have been received.

It is not anticipated that there shall be sufficient realisations to enable a distribution to the unsecured creditors in this matter.

5. Dividends

Unfortunately there have been insufficient realisations to enable any dividend to be paid to any class of creditors in the liquidation.

6. Destruction of Books and Records

In accordance with Regulation 16 of the Insolvency Regulations 1994, the books and records of the company will be destroyed one year after the dissolution of the company.

7. Conclusion

All aspects of this insolvency have been concluded. In accordance with Section 171(6)(b) and Section 106(3) of the insolvency Act 1986, we shall vacate office as Liquidators once the meetings of members and creditors have taken place and the report of those final meetings have been lodged with the Registrar of Companies.

Creditors' further information

As a creditor, you have a right to request further information with regard to any aspect of this report or to challenge the Liquidators' fees and expenses. If you require further information, please do not hesitate to contact us.

If you are not satisfied with our response, you have the right to request further information from me/us with regard to our remuneration and expenses, with either the permission of the Court or

with a collective request from 10% in value of unsecured creditors. This request must be made within eight weeks of receipt of this report.

Further, creditors have the right to apply to Court to challenge the amount of, or the basis of, our remuneration and expenses, with either the permission of the Court or with a collective request from 10% in value of unsecured creditors. This application must be made within 8 weeks of receipt of this report.

Secured creditors may make the same request or the same application in their own right.

Helen Whitehouse

Joint Liquidator

Mull Curry Limited (In Liquidation)

Joint Liquidators' Summary of Receipts and Payments

RECEIPTS	Statement of Affairs	From 22/07/2015 To 21/07/2018	From 22/07/2018 To 15/10/2018	Total
	(£)	(£)	(£)	(£)
Director Contribution for Fees	2,400.00	2,400.00	0.00	2,400.00
Bank Interest Gross		0.55	0.00	0.55
		2,400.55	0.00	2,400.55
PAYMENTS				
Preparation of S. of A.		1,800.00	0.00	1,800.00
Irrecoverable VAT		400.09	0.00	400.09
Statutory Advertising		200.45	0.00	200.45
Write off interest		0.00	0.01	0.01
Trade & Expense Creditors	(31,500.00)	0.00	0.00	0.00
Directors	(1,500.00)	0.00	0.00	0.00
H M Revenue & Customs	(723.15)	0.00	0.00	0.00
Ordinary Shareholders	(1.00)	0.00	0.00	0.00
		2,400.54	0.01	2,400.55
Net Receipts/(Payments)		0.01	(0.01)	0.00
MADE UP AS FOLLOWS				
Estate A/c (IBA) Post Liquidation		0.01	(0.01)	0.00
		0.01	(0.01)	0.00

Note:

Time Entry - Cumulative Detailed SIP9 Time & Cost Summary

M100860 - Mull Curry Limited From: 21/07/2018 To: 15/10/2018 Project Code: POST

Classiffention of Work Function	Partner	Manager	Other Senior Professionals	Assistants 6. Support Staff	Total Hours	Tims Cost (f.)	Avg Hourly Rate (E)	Hours Cum (POST Only)	Time Costs Cum (POST Only)	
100 : Formelilles ** 601 : Books & Records 901 : General Admin	0.80 0.00 0.80	00.0 00.0 00.0	0.00 0.00 0.00	00'0 00'0	0.00 0.00 1.00	192.00	320.00 0.00 272.00	10.05 0.20 5.25	2,293.25 40.00 1,536.00	
Admin & Planning	120	000	0.00	0,40	1,60	464,00	290.00	15.50	3,869.25	
** 600 : Case Specific	0.00	00.00	000	00'0	000	00:00	0.00	0.45	90.09	
Case Specific Matters	0.00	00'0	0.00	0.00	4.00	9.00	0.00	0.45	90.00	
** 504 : Unsecured Craditors 504 : Statutory Reporting to Creditors	0.00	0.00 3.10	0.00	0.00 0.00	0.00 4.10	0.00 1,017.50	0.00 248.17	0.60	132.00 2.877.50	
Creditors	1.00	3.10	0.00	0.00	4.10	1,017.30	248.17	12.20	3,000.50	
** 201 : CDDA Reports	000	0:00	0000	0.00	0.00	0.00	00'0	1,30	418.00	
Investigations	90'0	0,00	00:♦	0.00	00'0	90'0	NAN	1.30	416.00	
Total Hours	220	3.10	00'0	070	5.70	1,481.50	14.48Z	29.46	7,384.75	
Total Fees Claimed	:					0.00				

^{** .} Denotes codes included in cumulative data that are not present in the period.

Time Entry - SIP9 Time & Cost Summary Category 2 Disbursements

M100860 - Mull Cury Limited Project Code: POST From: 21/07/2018 To: 15/10/2018 Other amounts paid or payable to the office holders firm or to party in which the office holder or his firm or any associate has an interest.

Amount 1.80
rpe and Purpose odocopying: 6 x annual report letters otal
Type and Purpose Photocopying: 6 x a Total
Transaction Date 2008/2018

Rule 8.1

insolvency Act 1986

Name of Creditor

Form 8.5

Proxy (Creditors Voluntary Winding Up)

Notes to help completion of this form

In the matter of MULL CURRY LIMITED and in the matter of The Insolvency Act 1986

Please give full name and address for communication

holders in the circumstances that your first choice is unable to attend please state the names of the alternatives as well. The Chairman of the meeting will be the Liquidator.

Please insert name of person (who must be 18 or over) or "chairman of the meeting". If you

wish to provide for alternative proxy-

Please delete words in brackets if the proxyholder is only to vote as directed i.e. he has no discretion.

Any resolutions which the proxy-holder is to propose or vote in favour of or against should be set out in numbered paragraphs in the space provided.

This form must be signed.

Only to be completed if the creditor has not signed in person.

I appoint the above person to be my/the creditor's proxy-holder at the Final Meetings of members and creditors to be held on 15 November 2018 or at any adjournment of that meeting. The proxy-holder is to propose or vote as instructed below (and in respect of any resolution for which no specific instruction is given, may vote or abstain at his/her discretion).

Voting instructions for Resolutions

- 1. For/against the Liquidator being released from office
- 2. For/against approval of the final Liquidator's report.

 Muli Curry Limited (in Creditors' Voluntary Liquidation)

16,0c

NOTICE IS HEREBY GIVEN that pursuant to section 106 of the Insolvency Act 1986 the final general meeting of the company will be held at the offices of McAlister & Co Insolvency Practitioners, 10 St Helens Road, Swansea, SA1 4AW on 15th November 2018 at 11.00 a.m., to be followed at 11.30 by the final meeting of creditors, to have an account laid before them showing how the winding up has been conducted and the property of the company has been disposed of and to hear any explanations that may be given by the liquidator.

Helen Whitehouse Joint Liquidator

15 October 2018

Mull Curry Limited (In Creditors' Voluntary Liquidation)

NOTICE IS HEREBY GIVEN that as required by R4.186 and R11.7 Insolvency Rules (as amended)1986 there will be no dividend available to creditors in this matter and the funds realised have been used to defray the expenses of the liquidation.

Helen Whitehouse Joint Liquidator

Date: 15 October 2018