

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

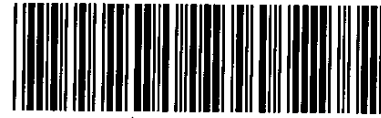
# LIQ13

## Notice of final account prior to dissolution in MVL



Companies House

FRIDAY



A04 \*A7ZUPH7C\* 22/02/2019 #228

COMPANIES HOUSE

lease

use

### 1 Company details

Company number	0 6 8 6 5 4 0 8
Company name in full	Brilliant Bookkeeping (Bristol) Limited

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

### 2 Liquidator's name

Full forename(s)	Simon Thomas
Surname	Barriball

### 3 Liquidator's address

Building name/number	10 St Helen's Road
Street	
Post town	Swansea
County/Region	
Postcode	S A 1 4 A W
Country	

### 4 Liquidator's name

Full forename(s)	Helen
Surname	Whitehouse

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

### 5 Liquidator's address

Building name/number	10 St Helen's Road
Street	
Post town	Swansea
County/Region	
Postcode	S A 1 4 A W
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

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# 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 **Simon Thomas Barriball**

Company name **McAlister & Co Insolvency Practitioners Limited**

Address **10 St Helen's Road  
Swansea**

Post town **SA1 4AW**

County/Region

Postcode

Country

DX

Telephone **03300563600**

### **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)**

**Brilliant Bookkeeping (Bristol) Limited**  
**(In Liquidation)**  
**Joint Liquidators' Abstract of Receipts & Payments**  
**From 4 April 2016 To 8 February 2019**

S of A £		£	£
	<b>ASSET REALISATIONS</b>		
1.00	Goodwill	NIL	
171,276.00	Book Debts	NIL	
	Tax Refund	18,130.74	
	VAT Refund	16,916.87	
449,656.76	Cash at Bank	449,631.76	
414,918.23	Loan	NIL	
	Bank Interest Gross	136.39	
		<hr/>	484,815.76
	<b>COST OF REALISATIONS</b>		
	Specific Bond	690.00	
	Declaration of Solvency Fee	3,800.00	
	Liquidators Expenses	26.40	
(1,044.00)	Statutory costs	NIL	
	Statutory Advertising	221.22	
	Bank Charges	30.74	
	Unrecovered VAT	165.28	
		<hr/>	(4,933.64)
	<b>UNSECURED CREDITORS</b>		
(69,700.95)	HMRC VAT Claim	69,700.95	
(177,776.80)	HMRC Corporation Tax Claim	177,779.08	
		<hr/>	(247,480.03)
	<b>DISTRIBUTIONS</b>		
	Ordinary Shareholders	232,402.09	
		<hr/>	(232,402.09)
<hr/>			<hr/>
<b>787,330.24</b>			<b>NIL</b>

REPRESENTED BY

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**NIL**



Simon Thomas Barriball  
Joint Liquidator

**S94(1) Insolvency Act 1986  
R5.9 Insolvency (England and Wales) Rules 2016**

**NOTICE OF FINAL ACCOUNT PRIOR TO DISSOLUTION**

**Brilliant Bookkeeping (Bristol) Limited ("the Company") Members' Voluntary Liquidation ("MVL")  
Registered number: 06865408**

**NOTICE IS HEREBY GIVEN THAT**

It appears to Simon Thomas Barriball and Helen Whitehouse of McAlister & Co Insolvency Practitioners Limited, 10 St Helen's Road, Swansea, SA1 4AW ("the Joint Liquidators") that the Company's affairs are fully wound up. As such a final account will be delivered to members detailing how the winding up of the Company has been conducted.

Once the final account is complete, the Joint Liquidators will vacate office under s171(6) of the Insolvency Act 1986 upon delivering to the registrar of companies the final account and notice saying whether any creditor has objected to their release.

Within 21 days of the receipt of the proposed final account, members with either at least 5% of the total voting rights of all the members having the right to vote at general meetings of the Company or with the permission of the court, may request in writing that the Liquidator provide further information about his remuneration or expenses which have been itemised in the proposed final account.

Any members 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 with the permission of the court, may within 8 weeks of receipt of the proposed final account, make an application to court on the grounds that, in all the circumstances, the basis fixed for the Liquidator's remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Liquidator, as set out in the proposed final account, are excessive.

The affairs of the Company will not be fully wound up until the above is complete or any requests or applications for further information, including those made to court, have been fully concluded. However, it may be concluded that the Company's affairs are fully wound up before completion of the events listed above, if every member confirms in writing that they do not intend to make any such request or application.

Name of Company:	Brilliant Bookkeeping (Bristol) Limited (In Liquidation)
Registered number:	06865408
Joint Liquidators' Contact Details:	03300563600
Joint Liquidators' IP Number:	Simon Barriball - 11950 Helen Whitehouse - 9680
Contact Details For The Joint Liquidators' Administrator:	Shailesh Patel
Prescribed Date:	11 April 2019 [eight weeks after delivery (4 business days for 2 <sup>nd</sup> class) of the notice] or [if any request for information is made by the creditors or any application to the court is made with regard to remuneration and expenses, when that request or application is finally determined]

Dated: 8 February 2019

  
Signed \_\_\_\_\_

**Simon Thomas Barriball, Joint Liquidator**

**Brilliant Bookkeeping (Bristol) Limited ("the Company") Members' Voluntary Liquidation (MVL)**

**Registered number: 06865408**

**Joint Liquidators' Final Account for the Period 4 April 2016 to 8 February 2019**

Helen Whitehouse and I, of McAlister & Co Insolvency Practitioners Limited, are the Joint Liquidators of the Company and this is our Final Account concerning the Liquidation of the Company.

**Key highlights of this report**

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

- Assets realised total £484,815.76
- Creditors' claims paid in full total £247,480.03
- Distributions in Specie to members total £586,195.23
- Cash distributions to members total £232,402.09
- On 24 January 2019, a resolution was passed by the members that the joint liquidators be paid on a time costs basis in accordance with Rule 4.127 (2) (b) of the Insolvency Rules 1986 subject to a maximum fee of £3,800, excluding disbursements and excluding VAT. This fee has been taken in full.

**Appendices**

The following appendices are attached which should be read in conjunction with this report:

- Appendix 1 Statutory Information
- Appendix 2 Final Receipts and Payment Account (Receipts and Payments are shown net of VAT)
- Appendix 3 Summary of Joint Liquidators' Activities
- Appendix 4 Category 1 and 2 Disbursements
- Appendix 5 SIP 9

**Joint Liquidators' Actions During The Period**

During the Liquidation I have realised the following company assets:

**Cash at Bank**

The Declaration of Solvency estimated the sum of £449,656.76 was held in the Company's bank account. Following my appointment, a total sum of £449,631.76 was received.

**Bank Interest**

During the liquidation the sum of £136.39 has been received in interest

**Directors Loan Account**

At the date of the liquidation the directors owed the Company £414,918.23. As the directors are also the shareholders, rather than collecting this in, this was distributed in specie.

**Book Debts & Goodwill**

At the date of Liquidation there were debts due to the company with a book value of £171,276 and Goodwill of £1, which were distributed in Specie to the shareholders, thereby allowing them to collect the book debts outside the liquidation.

**HMRC Refund**

Total refund of £35,047.61 has been received of which £18,130.74 was in respect of Corporation Tax and £16,916.87 was for pre-liquidation VAT

**Payments to Creditors**

Payments totalling £247,480.03 has been made to HM Revenue & Customs in respect of corporation tax and VAT.

**Distributions to Members**

Distributions have been made to members in the form of cash and by way of an assignment of assets, known as a distribution in specie. Details of the distributions to each shareholder are as follows:

Member and Shareholding		Cash Distribution (£)	Assets Distributed in Specie	Value of Distribution in Specie (£)	Total Value of Distribution (£)
S Coombe	4	98,752.64	Directors Loan Account/Book Debts & Goodwill	293,097.61	391,850.25
S Burnside	4	98,752.64	Directors Loan Account/Book Debts & Goodwill	293,097.62	391,850.26
S Coombe	4	17,446.15		-	17,446.15
S Burnside	4	17,446.16		-	17,446.16
S Coombe	4	2.25		-	2.25
S Burnside	4	2.25		-	2.25
<b>Total</b>		<b>232,402.09</b>		<b>586,195.23</b>	<b>818,597.23</b>

### Liquidators' Remuneration

Numerous activities have been undertaken by ourselves and our staff in dealing with the Liquidation. A number of tasks are generic to every Liquidation and a summarised list of these activities is attached in the Appendices for your information.

On 24 January 2019, a resolution was passed by the members that the joint liquidators be paid on a time costs basis in accordance with Rule 4.127 (2) (b) of the Insolvency Rules 1986 subject to a maximum fee of £3,800, excluding disbursements and excluding VAT.

Details of our remuneration are set out below. You may also find it useful to read "A Guide To Liquidators' Fees" which can be downloaded from the R3 website at <https://www.r3.org.uk/what-we-do/publications/professional/statements-of-insolvency-practice/e-and-w/sip-9-list>. Please ensure that you download the correct version for the date of appointment.

### Disbursements

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

Category 1 disbursements are those that paid by McAlister & Co Insolvency Practitioners Ltd but are directly attributable to a third party invoice. The category 1 disbursements incurred, paid and expected are set out in the table below.

Category 2 disbursements are those that are based upon an estimate or an internally set rate. The repayment of these disbursements would require a resolution however no Category 2 are expected in this matter.

The Joint Liquidators have incurred the following expenses throughout this period:

Expense	Paid in liquidation period (£)	Incurred Expenses yet to be paid (£)	Total Cost (£)
<b>CATEGORY 1</b>			
Bank Charges	30.74	-	30.74
Travel Expenses	26.40	-	26.40
Bond	690.00	-	690.00
<b>TOTAL</b>	<b>747.14</b>	<b>-</b>	<b>747.14</b>

### Members' Further Information

As a member if you require any further information with regard to any aspect of this report or our fees and expenses, please do not hesitate to contact us and we will do our best to assist you accordingly.

If you are not satisfied with our response, you have the right to request further information from us with regard to our remuneration and expenses, with either the permission of the court, or with a collective request from 5% of the total voting rights of all the members having the right to vote at general meetings of the company. This request must be made within 21 days of receipt of this report.

Further, members 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% of the total voting rights of all members have the right to vote at general meetings of the company. This application must be made within 8 weeks of receipt of this report.

### Conclusion

Should you require any further information regarding the Liquidation, or have any objection to our release as Joint Liquidators please contact this office and we will be happy to assist as appropriate.

In the event of no objections the Joint Liquidators' release will be granted at the final meeting and will be effective from the date we send the account of the final meeting to the Registrar of Companies. The company will be dissolved three months after registration of that account and the Company's books and records will be destroyed one year after dissolution



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**Simon Barriball, Joint Liquidator**  
**8 February 2019**



**Brilliant Bookkeeping (Bristol) Limited - Statutory Information****Company Details**

Company Name:	Brilliant Bookkeeping (Bristol) Limited
Company Number:	06865408
Date of Incorporation:	1 April 2009
Principal Trading Activity:	Other business support service activities
Current Registered Office:	10 St. Helens Road, Swansea, SA1 4AW
Former Registered Office:	5 Pipe Lane, Bristol, BS1 5AJ

**Appointment Details**

Joint Liquidators:	Simon Thomas Barriball and Helen Whitehouse
Address:	McAlister & Co Insolvency Practitioners Ltd, 10 St Helen's Road, Swansea, SA1 4AW
Date of Appointment:	4 April 2016
Appointment made by:	Members
Actions of Joint Liquidators:	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

**Brilliant Bookkeeping (Bristol) Limited  
(In Liquidation)**

**Joint Liquidators' Summary of Receipts and Payments**

<b>RECEIPTS</b>	<b>Declaration of Solvency (£)</b>	<b>From 04/04/2016 To 03/04/2018 (£)</b>	<b>From 04/04/2018 To 08/02/2019 (£)</b>	<b>Total (£)</b>
Goodwill	1.00	0.00	0.00	0.00
Book Debts	171,276.00	0.00	0.00	0.00
Tax Refund		0.00	18,130.74	18,130.74
VAT Refund		0.00	16,916.87	16,916.87
Cash at Bank	449,656.76	449,631.76	0.00	449,631.76
Loan	414,918.23	0.00	0.00	0.00
Bank Interest Gross		123.69	12.70	136.39
		<b>449,755.45</b>	<b>35,060.31</b>	<b>484,815.76</b>
<b>PAYMENTS</b>				
Specific Bond		690.00	0.00	690.00
Declaration of Solvency Fee		3,000.00	800.00	3,800.00
Liquidators Expenses		0.00	26.40	26.40
Statutory costs	(1,044.00)	0.00	0.00	0.00
Statutory Advertising		221.22	0.00	221.22
Bank Charges		15.74	15.00	30.74
Unrecovered VAT		0.00	165.28	165.28
HMRC VAT Claim	(69,700.95)	69,700.95	0.00	69,700.95
HMRC Corporation Tax Claim	(177,776.80)	177,776.80	2.28	177,779.08
Ordinary Shareholders		197,505.28	34,896.81	232,402.09
		<b>448,909.99</b>	<b>35,905.77</b>	<b>484,815.76</b>
<b>Net Receipts/(Payments)</b>		<b>845.46</b>	<b>(845.46)</b>	<b>0.00</b>
<b>MADE UP AS FOLLOWS</b>				
Bank 1 Current		845.46	(845.46)	0.00
		<b>845.46</b>	<b>(845.46)</b>	<b>0.00</b>

**Summary of Joint Liquidators' Activities**

There are a number of activities that are generic to every Members' Voluntary Liquidation and a summarised list of these activities is detailed below.

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

**Administration**

- Filing the relevant notices upon appointment
- Circulating notices to creditors, members, employees and other stakeholders advising of the appointment
- Regular case reviews
- Reviewing the circumstances of the case to determine the appropriate strategy

**Realisation of assets**

- Instruction of, and correspondence with, agents and lawyers with regarding to the valuation and disposal of assets
- Safeguarding assets
- Uplifting of company documents
- Obtaining adequate insurance
- Liaising with, and providing information to, potential purchasers of assets
- Registering relevant notices with Land Registry as appropriate
- Dealing with outstanding pre appointment HMRC returns

**Creditors**

- Maintaining a list of creditor claims
- Dealing with Retention of Title claims
- Advertising for claims
- Agreement of claims
- Issue of notice of intended dividend
- Payment of dividends

**Cashiering**

- Opening an appropriate bank account
- Obtaining a specific bond
- Monthly bank statement reconciliations
- Dealing with receipts into the account
- Dealing with payments out of the account
- Closing bank accounts
- Post appointment Corporation Tax returns
- Post appointment VAT returns

**Category 1 and 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 McAlister & Co Insolvency Practitioners 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
- Document storage

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

	Cost Incurred	Cost Recovered
	£	£
Travel Expenses	26.40	26.40
Bank Charges	30.74	30.74
Bonding	690.00	690.00
<b>Total</b>	<b>747.14</b>	<b>747.14</b>

**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

No Category 2 disbursements have been recorded in this matter

# Time Entry - SIP9 Time & Cost Summary

B1001003 - Brilliant Bookkeeping (Bristol) Limited

All Post Appointment Project Codes

From: 04/04/2016 To: 08/02/2019

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Admin & Planning	8.10	8.20	0.00	6.45	22.75	5,677.00	249.54
Case Specific Matters	0.00	0.00	0.00	0.30	0.30	60.00	200.00
Creditors	0.75	1.80	0.00	0.00	2.55	645.00	252.94
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisation of Assets	0.25	0.00	0.00	0.00	0.25	80.00	320.00
Trading	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Hours</b>	<b>9.10</b>	<b>10.00</b>	<b>0.00</b>	<b>6.75</b>	<b>25.85</b>	<b>6,462.00</b>	<b>249.98</b>
<b>Total Fees Claimed</b>						<b>3,800.00</b>	
<b>Total Disbursements Claimed</b>						<b>747.14</b>	

Please note that as this case has been undertaken as a fixed fee not all time costs have been recorded. This information is provided purely as an indication of what has been recorded on our systems.

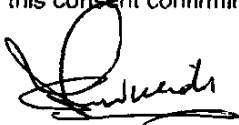
Brilliant Bookkeeping (Bristol) Limited ("the Company") Members' Voluntary Liquidation ("MVL")  
Registered number: 06865408

I, Richard Bullock

Can confirm that I am a member of Brilliant Bookkeeping (Bristol) Limited and can confirm that I have received the Joint Liquidators letter and notice regarding their release dated, 8 February 2019. I can also confirm that I do not intend to make a request for further information, nor an application to court, regarding the Joint Liquidators remuneration or expenses pursuant to 18.9 and 18.34 of the Insolvency (England and Wales) Rules 2016.

Given my confirmation above, I can also confirm that the Joint Liquidators should deliver their final account of the winding up but understand that this will not be possible until the period for a request or challenge under Rules 18.9 and 18.34 of the Insolvency (England and Wales) Rules 2016 has been fulfilled or they have received a copy of this consent from every member of the Company.

I duly sign this consent confirming the above.



SIGNED: \_\_\_\_\_

DATED: 12/18

RECEIVED  
13 FEB 2019

**Brilliant Bookkeeping (Bristol) Limited ("the Company") Members' Voluntary Liquidation ("MVL")**  
**Registered number: 06865408**

I, STEVEN DAVID COOMBE

Can confirm that I am a member of Brilliant Bookkeeping (Bristol) Limited and can confirm that I have received the Joint Liquidators letter and notice regarding their release dated, 8 February 2019. I can also confirm that I do not intend to make a request for further information, nor an application to court, regarding the Joint Liquidators remuneration or expenses pursuant to 18.9 and 18.34 of the Insolvency (England and Wales) Rules 2016.

Given my confirmation above, I can also confirm that the Joint Liquidators should deliver their final account of the winding up but understand that this will not be possible until the period for a request or challenge under Rules 18.9 and 18.34 of the Insolvency (England and Wales) Rules 2016 has been fulfilled or they have received a copy of this consent from every member of the Company.

I duly sign this consent confirming the above.

SIGNED: 

DATED: 12/2/19