

In accordance with Rule 6.28 of the Insolvency (England & Wales) Rules 2016 and Section 106(3) of the Insolvency Act 1986.

# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

SATURDAY



\*A8FWFAWX\*  
A23 12/10/2019 #209  
COMPANIES HOUSE

### 1 Company details

Company number 0 8 5 3 2 4 0 8

Company name in full Worth Retail Limited

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

### 2 Liquidator's name

Full forename(s) Glyn

Surname Mummery

### 3 Liquidator's address

Building name/number Jupiter House Warley Hill Business Park

Street The Drive

Post town Brentwood

County/Region Essex

Postcode C M 1 3 3 B E

Country

### 4 Liquidator's name

Full forename(s) Paul

Surname Atkinson

Other liquidator  
Use this section to tell us about another liquidator

### 5 Liquidator's address

Building name/number Jupiter House Warley Hill Business Park

Street The Drive

Post town Brentwood

County/Region Essex

Postcode C M 1 3 3 B E

Country

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

*h. h. h.*

X

Signature date

<sup>d</sup>0

<sup>d</sup>8

<sup>m</sup>1

<sup>m</sup>0

<sup>y</sup>2

<sup>y</sup>0

<sup>y</sup>1

<sup>y</sup>9

**Worth Retail Limited**  
**(In Liquidation)**  
**Joint Liquidators' Abstract of Receipts & Payments**  
**From 19 December 2017 To 9 August 2019**

S of A £		£	£
	<b>ASSET REALISATIONS</b>		
Uncertain	Intellectual Property	NIL	
Uncertain	Inter-company Debt	NIL	
	Bank Interest Gross	2.23	
Uncertain	Terminal Loss Relief	21,221.72	
		<hr/>	21,223.95
	<b>COST OF REALISATIONS</b>		
(20.00)	Specific Bond	NIL	
Uncertain	Joint Liquidators' Fees (% Realisations)	NIL	
(16,000.00)	Joint Liquidators' Fixed Fee	12,732.63	
Uncertain	Accountancy Fees	8,488.69	
(50.00)	Storage Costs	NIL	
(210.00)	Statutory Advertising	NIL	
	Bank Charges - Floating	2.63	
		<hr/>	(21,223.95)
	<b>UNSECURED CREDITORS</b>		
(182,000.00)	Inter-company Debt	NIL	
		<hr/>	NIL
	<b>DISTRIBUTIONS</b>		
(1,131.00)	Ordinary Shareholders	NIL	
		<hr/>	NIL
<b>(199,411.00)</b>			<hr/> <b>0.00</b> <hr/>
	<b>REPRESENTED BY</b>		
			<hr/> <b>NIL</b> <hr/>



## **Worth Retail Limited (In Liquidation) (“THE COMPANY”)**

The Liquidators’ Final Account pursuant to section 106 of the Insolvency Act 1986 and The Insolvency Rules

9 August 2019

## Contents and abbreviations



<b>Section</b>	<b>Content</b>
<b>1.</b>	Overview of the liquidation
<b>2.</b>	Final outcome for the creditors
<b>3.</b>	Liquidators' remuneration, disbursements and expenses
<b>Appendix</b>	<b>Content</b>
<b>A.</b>	Statutory information about the Company and the liquidation
<b>B.</b>	Liquidators' receipts & payments account for the Period and cumulatively
<b>C.</b>	A schedule of work
<b>D.</b>	Statement of expenses incurred in the Period

### The following abbreviations may be used in this report:

<b>The Company</b>	Worth Retail Limited (In Liquidation)
<b>FRP</b>	FRP Advisory LLP
<b>HMRC</b>	HM Revenue & Customs
<b>The Liquidator(s)</b>	Glyn Mummery and Paul Atkinson of FRP Advisory LLP
<b>The Period</b>	The reporting period 19 December 2018 to 9 August 2019
<b>QFCH</b>	Qualifying floating charge holder
<b>SIP</b>	Statement of Insolvency Practice
<b>HWCA</b>	Haines Watts LLP

# 1. Overview of the liquidation



## Introduction

Following my appointment as Liquidator of the Company on 19 December 2017 I wrote to creditors notifying them of my appointment and to set out a summary of the information I had regarding the Company's assets and liabilities and providing an indication of the anticipated costs of dealing with this liquidation and the likely anticipated outcome for creditors.

I set out herein my final account of the liquidation and confirm that the affairs of the Company are now fully wound up. This report provides an overview of the liquidation and details work done and expenses incurred during the period since my last progress report.

## Work undertaken by the Liquidator(s) during the Period

A schedule of work undertaken during the Period is attached at **Appendix C**.

My statutory duties included preparing the progress report for the previous period and filing these documents with the Registrar of Companies. In addition, I have liaised with HMRC and tax advisors, HWCA in respect of terminal loss relief (see below), completed tax returns and sought clearance from the relevant government departments together with carrying out general administration and case accounting.

Details of work undertaken since my appointment have been set out in previous progress reports to creditors.

## Receipts and payments account

Attached at **Appendix B** is a receipts and payments account detailing both transactions for the Period and also cumulatively since my appointment as Liquidator, together with the costs and expenses in dealing with this liquidation which are further discussed in section 3 below.

## Terminal loss relief

During the Period we have continued to liaise with our tax advisors, HWCA in respect of the recovery of terminal loss relief claim with HMRC. In March 2019, a sum of £21,122 was received in this respect.

As shown on the account all assets have been realised.

There were insufficient funds available to make a distribution to creditors. The final outcome for creditors is set out in section 2 below.

## Investigations

I can confirm that no further investigations or actions were required during the Period.

## 2. Final outcome for the creditors



The final outcome for creditors is set out below:

### **Outcome for secured creditors**

There are no secured creditors in this matter.

### **Preferential Creditors**

There are no preferential creditors in this matter.

### **Unsecured creditors**

I have received claims totalling £192,112 from unsecured creditors.

Pursuant to the Insolvency Rules no dividend will be declared to unsecured creditors as the funds realised have been utilised in defraying the expenses of the liquidation.

### **The Prescribed Part**

In accordance with the Insolvency Act 1986 the prescribed part is an element of net realisations due to the floating charge holder which is made available for unsecured creditors (subject to the floating charge post-dating 15 September 2003).

As there were no floating charges, the prescribed part did not apply in this instance.

### **3. Liquidators' remuneration, disbursements and expenses**



#### **Liquidators' remuneration**

As advised in previous correspondence the creditors decided that the Liquidators' remuneration should be calculated on a fixed fee basis of £16,000 and in part, as a charge of 30% in respect of dealing with all asset realisations and investigations into the Company's affairs and conduct of the directors. To date fees of £12,733 excluding VAT have been drawn from the funds available.

#### **Liquidators' disbursements**

The Liquidators' disbursements are a recharge of actual costs incurred by the Liquidator in dealing with this matter. Mileage payments made for expenses relating to the use of private vehicles for business travel, which is directly attributable to the insolvency estate, are paid by FRP Advisory at the HMRC approved mileage rate prevailing at the time the mileage was incurred, as approved by the creditors.

#### **Expenses of the liquidation**

The expenses incurred in the Period are detailed in **Appendix D**.

#### **Creditors' Rights**

Creditors have a right to request further information from the Liquidator and also have a right to challenge the Liquidator's remuneration and other expenses, which are first disclosed in this report, under the Insolvency Rules. (For ease of reference these are the expenses incurred in the Period as set out in **Appendix D** only). They also have the right to object to the Liquidator's release. Further details, including relevant time limits, are provided in the notice accompanying this final report which is available for viewing and downloading here: <http://creditors.frpadvisory.com>.



## Appendix A

### Statutory information about the Company and the liquidation

#### WORTH RETAIL LIMITED (IN LIQUIDATION)

##### COMPANY INFORMATION:

Date of incorporation: 16 May 2013  
Company number: 08532408  
Registered office: Jupiter House  
Warley Hill Business Park  
The Drive  
Brentwood  
Essex  
CM13 3BE

Previous registered office: New Derwent House  
69-73 Theobalds Road  
London  
WC1X 8TA

Business address: 503 Highgate Studios  
53-79 Highgate Road  
London  
NW5 1TL

##### LIQUIDATION DETAILS:

Liquidator(s): Glyn Mummery & Paul Atkinson  
Address of Liquidator(s): FRP Advisory LLP  
Suite 2  
2nd Floor, Phoenix House  
32 West Street  
Brighton  
BN1 2RT

Date of appointment of Liquidator(s): 19 December 2017

Registered office: Jupiter House  
Warley Hill Business Park  
The Drive  
Brentwood  
Essex  
CM13 3BE

## **Appendix B**

**Liquidators' receipts & payments account for the both the Period and cumulatively**



Worth Retail Limited (In Liquidation)  
The Liquidators' Final Account

**Worth Retail Limited  
(In Liquidation)  
Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs	£	From 19/12/2018 To 09/08/2019	£	From 19/12/2017 To 09/08/2019	£
ASSET REALISATIONS					
Intellectual Property		NIL		NIL	
Inter-company Debt		NIL		NIL	
Bank Interest Gross		2.23		2.23	
Terminal Loss Relief		21,221.72		21,221.72	
		21,223.95		21,223.95	
COST OF REALISATIONS					
Specific Bond		NIL		NIL	
Joint Liquidators' Fees (% Realisations)		NIL		NIL	
Joint Liquidators' Fixed Fee		12,732.63		12,732.63	
Accountancy Fees		8,488.69		8,488.69	
Storage Costs		NIL		NIL	
Statutory Advertising		NIL		NIL	
Bank Charges - Floating		2.63		2.63	
		(21,223.95)		(21,223.95)	
UNSECURED CREDITORS					
Inter-company Debt		NIL		NIL	
		NIL		NIL	
DISTRIBUTIONS					
Ordinary Shareholders		NIL		NIL	
		NIL		NIL	
		0.00		0.00	
<b>(199,411.00)</b>		<b>0.00</b>		<b>0.00</b>	
REPRESENTED BY					
					<b>NIL</b>

## **Appendix C**

### **A schedule of work**



## Schedule of Work

### Work Retail Limited (in liquidation)



The table below sets out a detailed summary of the work undertaken by the office holders during the reporting period together with an outline of work still to complete.

Where work undertaken results in the realisation of funds (from the sale of assets; recoveries from successful actions taken), there may be a financial benefit to creditors should there be sufficient funds available to make a distribution to one or more class of creditor. In this case work undertaken will include the scrutiny and agreement of creditor claims.

A proportion of the work undertaken by an Insolvency Practitioner is required by statute, including ensuring the appointment is valid, notifications of the appointment to third parties, regular reporting on the progress, notifying statutory bodies where required in relation to the conduct of the directors, complying with relevant legislation and regulatory matters. This may not have a direct financial benefit to creditors but is substantially there to protect creditors and other stakeholders and ensuring they are kept informed of developments.

Note	Category		Fixed Fee £16,000
1	ADMINISTRATION AND PLANNING Work undertaken to date	ADMINISTRATION AND PLANNING Future work to be undertaken	
	<i>Work which falls within the above category generally would not add financial benefit to the Liquidation but is either required by statute or is necessary to ensure general compliance and case progression.</i>		
	General Matters		
	<ul style="list-style-type: none"> <li>Necessary administrative and strategic work.</li> <li>Preparing the post-appointment documentation and completing internal procedures.</li> <li>Preparing budgets and monitoring costs.</li> <li>Setting up case files and inputting information onto bespoke accountant system (IPS).</li> </ul>	<ul style="list-style-type: none"> <li>Closure of case – closing down internal systems etc.</li> </ul>	

**Schedule of Work**

**Work Retail Limited (in liquidation)**



	<ul style="list-style-type: none"> <li>Regularly reviewing the conduct of the case/case strategy and updating as required by the insolvency practitioners' regulatory professional body to ensure all statutory matters are attended to and ensure the case is progressing.</li> </ul>		
	<p><b>Regulatory Requirements</b></p> <ul style="list-style-type: none"> <li>Considering if there are any case specific matters to be aware of on appointment, for example health and safety, environmental concerns, particular licenses or registrations, tax position etc.</li> <li>Adherence to Money Laundering Regulations.</li> </ul>		
	<p><b>Case Management Requirements</b></p> <ul style="list-style-type: none"> <li>Determine, monitor and document case strategy and implement any proposed changes.</li> <li>Setting up and administering bank accounts for the purposes of the Liquidation. Ensuring all accounts are regularly reconciled to produce accurate and timely reports to all creditors when required. Processing and recording of all receipts and payments throughout the appointment on the Insolvency Practitioners' System ("IPS") and providing internal and external reports as required.</li> <li>Setting up case specific paper and electronic files to be updated and maintained for the duration of the appointment. Filing all papers and correspondence received and maintaining a diary system to ensure all matters are discharged in accordance with legislation.</li> </ul>		

## Schedule of Work

### Work Retail Limited (in liquidation)



				Percentage of Realisations 30%
	ASSET REALISATION Work undertaken to date	ASSET REALISATION Future work to be undertaken		
2	<ul style="list-style-type: none"> <li>Corresponding with accountants, bankers, and other advisors to request further information to assist in general enquiries.</li> </ul>			
	<p><i>Work which falls within the above category adds financial benefit and is necessary in order for the Joint Liquidators to seek to maximise the level of realisations for the benefit of the Liquidation estate/creditors as a whole.</i></p> <p>One of the main purposes of an insolvency process is to realise the insolvency assets and to ensure a fair distribution of the proceeds to the creditors in the correct order of priority as set out by legislation.</p> <p>I detail below actions which have been undertaken in relation to the following assets:-</p> <ul style="list-style-type: none"> <li>Inter-company debt owed by WRP;</li> <li>Intellectual property; and</li> <li>A terminal loss relief claim.</li> </ul> <p><b><u>Inter-company Loan WRP</u></b></p> <ul style="list-style-type: none"> <li>As advised in my previous report, an amount of £190k was due from an associated company, WRP, by way of an inter-company loan.</li> <li>Assertions were made at the outset that WRP did not have the financial means to settle the debt. This was followed up with the Liquidators during the Period and following correspondence with the</li> </ul>	<p><b>ASSET REALISATION</b> Future work to be undertaken</p> <ul style="list-style-type: none"> <li>Completed - NFA.</li> </ul>		

## Schedule of Work

### Work Retail Limited (in liquidation)



	<p>financial advisors of the Company and a review of the position, it has been determined that there is no likelihood of a recovery. The Liquidators have therefore made the decision to take no further action in this regard.</p> <p><b><u>Intellectual Property</u></b></p> <ul style="list-style-type: none"><li>• An amount of £94k was detailed in the SoA, relating to intellectual property owned by the Company.</li><li>• It was originally uncertain what the intellectual property was and whether it had any realisable value for the Liquidation.</li><li>• Following a review and prolonged discussions with the Company's former agents, Optimal Compliance, it was found that the intellectual property related to the use of the names of certain key personnel/their personal contacts.</li><li>• As a result of the Liquidation and cessation of trade, together with the advice of Optimal Compliance, it was agreed that there is no realisable value relating to intellectual property.</li></ul> <p><b><u>Terminal Loss Relief Claim</u></b></p> <ul style="list-style-type: none"><li>• Initial information provided by the directors stated that all corporation tax liabilities had been paid up to the date of cessation of trade.</li><li>• During the liquidation, the Liquidators therefore reviewed the possibility of a terminal loss relief claim</li></ul>	<ul style="list-style-type: none"><li>• Completed - NFA.</li></ul>	
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## Schedule of Work

### Work Retail Limited (in liquidation)



	<p>with HMRC, together with the assistance of duly appointed advisors, HWCA.</p> <ul style="list-style-type: none"> <li>• After continued discussions on the matter, HWCA advised that there was a possibility of repayment from losses being carried back against the previous tax years.</li> <li>• HWCA were thereafter instructed on a contingency fee basis, agreed at 40% of the repayment made to the Company, to prepare and submit the relevant corporation tax returns to HMRC.</li> <li>• Following submission of the returns, HMRC have acknowledged to the Liquidators that there is a refund due to the Company of c.£26,751. The Liquidators have been liaising with HMRC regarding the release of funds and a payment of £21,222 was received in March 2019.</li> </ul>	
	<p><b>STATUTORY COMPLIANCE AND REPORTING</b> Work undertaken to date</p>	
	<p><i>Work which falls within the above category generally would not add financial benefit to the Liquidation but is either required by statute or is necessary to ensure general compliance and case progression.</i></p> <ul style="list-style-type: none"> <li>• Preparing and circularising all necessary initial letters and notices regarding the Liquidation and our appointment, including filing statutory documents at Companies House, change of registered office and advertising the appointment in the London Gazette.</li> </ul>	
	<p><b>STATUTORY COMPLIANCE AND REPORTING</b> Future work to be undertaken</p> <ul style="list-style-type: none"> <li>• Dealing with the statutory requirements in order to bring the case to a close and for the Office Holders' to obtain their release from office; this includes preparing final reports for stakeholders and filing the relevant documentation with the Registrar of Companies.</li> </ul>	<p>Fixed Fee – included within the figure above</p>

**Schedule of Work**

**Work Retail Limited (in liquidation)**

	<ul style="list-style-type: none"> <li>• An insolvency bond was arranged to protect the assets available for preferential and unsecured creditors.</li> <li>• <i>Notifying creditors of their right to set up a creditors' committee.</i></li> <li>• Maintaining a record and forecast of the work that has been or is anticipated to be undertaken throughout the duration of the case, circulating this to all known creditors together with such other documentation as is required to enable the relevant approving creditors to continue to assess the costs and expenses of the Liquidation and the work undertaken.</li> <li>• Holding a creditors' meeting by correspondence for the purpose of considering/approving the Liquidators proposals/resolutions for fees and disbursements. Upon receipt of approval, processing fees and disbursements from time to time as funds allow, having given due consideration to all other costs of the process as prescribed under the IA86.</li> <li>• Dealing with all tax and VAT matters arising following appointment and submitting returns at prescribed times throughout the process as required.</li> <li>• Conducting a case review within 30 days of appointment, then at the 3<sup>rd</sup> month and 12<sup>th</sup> month thereafter.</li> </ul>		
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## Schedule of Work

### Work Retail Limited (in liquidation)



	<ul style="list-style-type: none"> <li>Establishing if a pension scheme is in place, finding out the staging date for auto-enrolment and notifying the Pensions Regulator in accordance with regulations.</li> <li>Statutory reporting to all relevant parties (including members and creditors) on the progress of the Liquidation during the reporting period and filing those statutory reports in accordance with legislation - this includes annual progress report to creditors and the filing of those reports and statutory receipts and payments accounts with the Registrar of Companies. Dealing with any queries arising following circulation of statutory reports.</li> </ul>		
4	<p><b>INVESTIGATIONS</b> Work undertaken to date</p>	<p><b>INVESTIGATIONS</b> Future work to be undertaken</p>	<p>Percentage of Realisations 30%</p>
	<p>An IP has a duty to review the books and records of the Company and other information available to identify the assets that may be available to realise for the benefit of the insolvency estate.</p> <p>Furthermore, there may be other antecedent or voidable transactions that are identified which if pursued could swell the funds available for the insolvency estate.</p>	<p><i>Work which falls within the above category generally would not add financial benefit to the Liquidation but is either required by statute or is necessary to ensure general compliance and case progression. Some of the tasks listed could, however, provide a direct financial benefit to creditors e.g. realisations arising from on-going investigations, which may otherwise not be identified.</i></p>	

**Schedule of Work**

**Work Retail Limited (in liquidation)**



	<ul style="list-style-type: none"> <li>• Requesting all directors of the Company both current and those holding office within 3 years of the insolvency to complete a questionnaire to assist in preparing the statutory return to the Department of Business, Energy &amp; Industrial Strategy ("DBEIS") in accordance with the Company Directors Disqualification Act.</li> <li>• Co-ordinating arrangements for the collection/collation of the Company's books and records.</li> <li>• Preparation of an inventory, as required to assist with the Liquidation and statutory investigation.</li> <li>• Reviewing the Company's books and records/director's questionnaires/financial accounts/bank statements and conducting a statutory investigation, within three months of appointment.</li> <li>• Completing an Initial Investigations Checklist requiring the Liquidators to undertake searches into the conduct of all directors appointed within the three years prior to the date of Liquidation.</li> <li>• Submitting a statutory return on the conduct of all directors, both current and those holding office within 3 years of the insolvency date, to the DBEIS in accordance with the Company Directors Disqualification Act.</li> <li>• Information provided to DBEIS is confidential but can be used to assist DBEIS in identifying conduct.</li> </ul>	<ul style="list-style-type: none"> <li>• Completed.</li> <li>• Completed.</li> <li>• Completed.</li> <li>• Completed.</li> <li>• Completed.</li> <li>• Completed.</li> <li>• Completed.</li> <li>• Completed.</li> </ul>	
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## Schedule of Work

### Work Retail Limited (in liquidation)

	<p>that should be investigated further and could result in individuals being disqualified from acting as a director.</p> <ul style="list-style-type: none"> <li>• Considering information provided by stakeholders that might identify further assets or lines of enquiry for the office holder to explore if of benefit to the Liquidation estate.</li> <li>• Considering if any action might be taken in pursuing any antecedent transactions or other matters that may come to light following completion of the investigation.</li> <li>• Consideration of whether any matters have come to light which require notification to the Secretary of State or National Crime Agency.</li> <li>• Review into the Regulation 80 Determination Notice issued by HMRC, it was determined that no further action is required by the Liquidators in this respect.</li> </ul>	<ul style="list-style-type: none"> <li>• Completed.</li> <li>• Completed.</li> <li>• Completed.</li> </ul>	
5	<p><b>CREDITORS</b> Work undertaken to date</p>	<p><b>CREDITORS</b> Future work to be undertaken</p>	<p>Fixed Fee – included within the figure above</p>
	<p><i>Work which falls within the above category generally would not add financial benefit to the Liquidation, other than work associated with the adjudication of claims/payment of a dividend, in the event of surplus monies arising. The majority of work undertaken is necessary in order for the Liquidators to undertake their day to day duties and to keep creditors advised of the progress of the Liquidation.</i></p>		
	<ul style="list-style-type: none"> <li>• Setting up a detailed website for delivery of initial and ongoing communications and reports to creditors.</li> </ul>		

## Schedule of Work

### Work Retail Limited (in liquidation)

	<ul style="list-style-type: none"><li>• Dealing with general creditor enquiries as and when they arise, including telephone calls and responding to written or emailed correspondence.</li><li>• Dealing with enquiries from creditors and recording creditor claims.</li><li>• Notifying HMRC of the insolvency and establishing its final claim.</li><li>• Writing to creditors to establish if any creditors supplied goods under terms claiming retention of title.</li></ul>		
<b>Basis of remuneration</b>		<b>£16k Fixed Fee and 30% of realisations</b>	

**Appendix D**

**Statement of expenses incurred in the Period**



**Worth Retail Limited (in liquidation)**  
**Statement of expenses for the period**  
**9 August 2019**

<b>Expenses</b>	<b>Period to 9 August 2019 £</b>
Joint Liquidators' disbursements	50
Storage costs	69
Accountancy fees	8,489
<b>Total</b>	<b>8,608</b>



# 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	Amanda Veck
Company name	FRP Advisory LLP
Address	Suite 2 2nd Floor, Phoenix House
Post town	32 West Street
County/Region	Brighton
Postcode	B N 1 2 R T
Country	
DX	
Telephone	01273 916666

## 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)