

# LIQ03

## Notice of progress report in voluntary winding up



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 0 1 0 1 3 2 4 5

Company name in full AA Garage Services Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) James

Surname Hawksworth

### 3 Liquidator's address

Building name/number Third Floor, One London Square

Street Cross Lanes

Post town Guildford

County/Region

Postcode G U 1 1 U N

Country

### 4 Liquidator's name ①

Full forename(s) Phillip

Surname Sykes

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number Third Floor, One London Square

Street Cross Lanes

Post town Guildford

County/Region

Postcode G U 1 1 U N

Country

#### ② Other liquidator

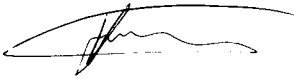
Use this section to tell us about  
another liquidator.

# LIQ03

## Notice of progress report in voluntary winding up

<b>6</b>	<b>Period of progress report</b>															
From date	<sup>d</sup>	1	<sup>d</sup>	2	<sup>m</sup>	0	<sup>m</sup>	1	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	2
To date	<sup>d</sup>	1	<sup>d</sup>	1	<sup>m</sup>	0	<sup>m</sup>	1	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	3

<b>7</b>	<b>Progress report</b>											
<input checked="" type="checkbox"/> The progress report is attached												

<b>8</b>	<b>Sign and date</b>															
Liquidator's signature	<div>Signature</div>  <div>X</div>															
Signature date	<sup>d</sup>	0	<sup>d</sup>	7	<sup>m</sup>	0	<sup>m</sup>	3	<sup>y</sup>	2	<sup>y</sup>	0	<sup>y</sup>	2	<sup>y</sup>	3

**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	leva Kersyte
Company name	RSM UK Restructuring Advisory LLP
Address	Third Floor, One London Square Cross Lanes
Post town	Guildford
County/Region	
Postcode	G U 1 1 U N
Country	
DX	
Telephone	01483 307000

**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)**

In the matter of

AA Garage Services Limited In Liquidation  
(**'the company'**)

Joint Liquidators' Progress Report

1 March 2023

James Hawksworth and Phillip Sykes  
Joint Liquidators

RSM UK Restructuring Advisory LLP  
Third Floor, One London Square  
Cross Lanes  
Guildford  
GU1 1UN  
Tel: 01483 307000  
Email: [restructuring.guildford@rsmuk.com](mailto:restructuring.guildford@rsmuk.com)

## Sections

1. Progress of the liquidation in the previous twelve months
2. Distributions to shareholders
3. Details of what remains to be done and matters preventing closure
4. Receipts and payments summary
5. Joint Liquidators' remuneration, expenses and disbursement
6. Members' right to information and ability to challenge remuneration and expenses

## Appendices

- A. Statutory and other information
- B. Dividend prospects and distributions to shareholders
- C. Summary of receipts and payments

This report has been prepared in accordance with insolvency legislation to provide members and the Registrar of Companies with information relating to the progress of the liquidation in the period from 12 January 2022 to 11 January 2023. This report should be read in conjunction with any previous reports that have been issued, copies of which are available on request.

This report has been prepared solely to comply with the statutory requirements of the relevant legislation. It has not been prepared for use in respect of any other purpose, or to inform any investment decision in relation to any debt or financial interest in the company.

Neither the Joint Liquidators nor RSM UK Restructuring Advisory LLP accept any liability whatsoever arising as a result of any decision or action taken or refrained from as a result of information contained in this report.

## **1** Progress of the liquidation in the previous twelve months

### **1.1** Payments to creditors

One creditor claim was received for the amount of £200. The creditor concerned waived their right to statutory interest and, as agreed, the amount was settled in full by an associated group company.

Detailed on the Directors' Declaration of Solvency was an amount of £130,000. This was an estimated figure of amounts owed to HM Revenue & Customs ("HMRC") in respect of VAT, including a possible penalty sum.

As part of the liquidation process, another group entity provided an Indemnity to the company, indemnifying the company in respect of amounts owed to HMRC.

No payments have therefore been made by the Joint Liquidators.

### **1.2** Realisation of assets / Sale of business

The Joint Liquidators are obliged to realise and get in the company's property and maximise realisations. In this instance there have been no realisations during the reporting period, as detailed within Appendix C.

### **1.3** Administration and planning

Certain aspects of the work that the Joint Liquidators undertake are derived from the underlying legal and regulatory framework for cases of this nature. This work, which does not usually result in any direct financial return to shareholders, is a necessary aspect of ensuring that the Joint Liquidators are complying with both of their legislative and best practice responsibilities, and ensuring that the case is managed efficiently and effectively. It includes matters such as:

#### Statutory requirements

- statutory filing, advertising and appointment notifications to prescribed parties
- preparing, review and issuing a progress report to members and other prescribed parties
- taxation matters, post appointment VAT, pre-appointment VAT & Tax returns, corporation and other post appointment tax returns and payments
- general taxation matters, clearance and closure

#### Case management matters

- client take on evaluation, engagement, guidance, advice
- periodic case reviews, ongoing case planning and statutory, liaising with joint office holders
- maintaining and updating computerised case management records
- liaising with former accountants and solicitors
- dealing with routine correspondence not attributable to other categories of work
- maintenance of cashiering records, bank accounts, receipts and payments, billing
- initial and ongoing consideration of ethical, conflict & anti money laundering checks

## **2** Distributions to shareholders

No distributions have been or are anticipated to be made to shareholders as shown in Appendix B.

## **3** Details of what remains to be done and matters preventing closure

### **3.1** Assets remaining to be realised

There are no assets remaining to be realised.

### 3.2 Other outstanding matters

The only matter preventing the conclusion of the liquidation is the resolution of the VAT penalty referenced in section 1.1 of this report. It is understood the penalty is being assessed by HMRC. However, despite much dialogue between the group and HMRC, HMRC have still to confirm the position has been resolved to their satisfaction.

Once confirmation has been received that the penalty has been settled to the satisfaction of HMRC, the Joint Liquidators shall issue their proposed final account.

## 4 Receipts and payments summary

We attach as Appendix C a summary of our receipts and payments for the period from 12 January 2022 to 11 January 2023.

### 4.1 VAT basis

Receipts and payments are shown net of VAT, with any amount due to or from HM Revenue and Customs shown separately.

## 5 Joint Liquidators' remuneration, expenses and disbursements

### 5.1 Authority for remuneration

The Joint Liquidators' remuneration and expenses is being paid by a third party. No details of remuneration are thus shown in the receipts and payment account.

#### 5.1.1 Other professional costs

Whilst professional costs are not subject to approval by the relevant approving body, all professional costs are subject to review before being paid. No such costs have been incurred in this instance.

### 5.2 Pre-appointment fees and expenses

At the Board meeting held on 12 January 2022 the company directors approved the payment of advisory fees in the sum of £7,000 plus VAT to be paid to RSM UK Restructuring Advisory LLP. These fees have also been paid by a third party and no details are thus shown in the receipts and payments account.

## 6 **Members' right to information and ability to challenge remuneration and expenses**

In accordance with the provisions of the relevant legislation members have a right to request further information about remuneration or expenses and to challenge such remuneration or expenses.

A request for further information must be made in writing within 21 days of receipt of this report.

Members of the company with at least 10% of the total voting rights of all members having the right to vote at general meetings of the company, or any members with the permission of the court, may apply to court that the remuneration charged, the basis fixed or expenses incurred by the liquidator are in all the circumstances excessive.

Any such challenge must be made no later than eight weeks after receipt of the report which first discloses the charging of remuneration or incurring of the expenses in question.

If you would like a copy of A Shareholders Guide to Liquidator's Fees, please let me know.

Should you have any further queries please do not hesitate to contact me.

*James Hawksworth*

James Hawksworth  
RSM UK Restructuring Advisory LLP  
Joint Liquidator

James Hawksworth is licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales

Phillip Sykes is licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales  
Insolvency Practitioners are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment

## Appendix A

### Statutory and other information

Company information	
Company name:	AA Garage Services Limited
Previous company names:	Automobile Association Travel Services Limited
Company number:	01013245
Date of incorporation:	03/06/1971
Trading name:	AA Garage Services Limited
Trading address:	Fanum House Basing View Basingstoke Hampshire RG21 4EA
Principal activity:	Non-trading company
Registered office:	RSM UK Restructuring Advisory LLP Third Floor, One London Square, Cross Lanes, Guildford, GU1 1UN
Previous registered office:	Fanum House Basing View Basingstoke Hampshire RG21 4EA

Liquidation information		
Joint Liquidators:	James Hawksworth and Phillip Sykes	
Date of appointment:	12/01/2022	
Functions:	<p>The Joint Liquidators' appointment specified that they would have power to act jointly and severally.</p> <p>The Joint Liquidators' have exercised, and will continue to exercise, all of their functions jointly and severally as stated in the notice of appointment.</p>	
Correspondence address & contact details of case manager:	<p>Mark Easto</p> <p>01483 307000</p> <p>RSM UK Restructuring Advisory LLP, Third Floor, One London Square, Cross Lanes, Guildford, GU1 1UN</p>	
Name, address & contact details of Joint Liquidator:	<p>Primary Office Holder:</p> <p>James Hawksworth</p> <p>RSM UK Restructuring Advisory LLP</p> <p>Third Floor, One London Square, Cross Lanes, Guildford, GU1 1UN</p> <p>0118 953 0350</p> <p>IP Number: 22450</p>	<p>Joint Office Holder:</p> <p>Phillip Sykes</p> <p>RSM UK Restructuring Advisory LLP</p> <p>Third Floor, One London Square, Cross Lanes, Guildford, GU1 1UN</p> <p>0203 201 8624</p> <p>IP Number: 6119</p>

## Appendix B

### Dividend prospects for creditors

Creditors	Owed	Paid to Date	Estimated future Prospects
Secured creditor	NIL	NIL	N/A
Preferential creditors	NIL	NIL	N/A
Unsecured creditors	NIL	NIL	N/A

### Distributions made to shareholders

#### A. Cash Distributions

Date	£ per share	Total distributed

#### B. Distributions made 'in specie'

Date	Asset	Value	Basis of Valuation

Appendix C  
Summary of receipts and payments

**AA Garage Services Limited**  
**In Liquidation**  
**Joint Liquidators' Summary of Receipts & Payments**  
**To 11/01/2023**

Dec of Sol £		£	£
(130,000.00)	UNSECURED CREDITORS HMRC	NIL	NIL
(130,000.00)			NIL
	REPRESENTED BY		NIL