

In accordance with
Rule 18.7 of the
Insolvency (England &
Wales) Rules 2016 and
Sections 92A, 104A and
192 of the Insolvency
Act 1986

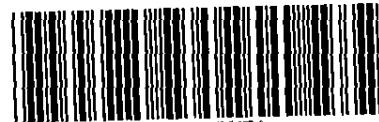
LIQ03

Notice of progress report in voluntary winding up



Companies House

THURSDAY



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12/04/2018

#30

COMPANIES HOUSE

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use

1 Company details

Company number 0 5 1 6 1 4 8 9

Company name in full Brixton (Equiton) 1 Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals

2 Liquidator's name

Full forename(s) Malcolm

Surname Cohen

3 Liquidator's address

Building name/number 55 Baker Street

Street London

Post town W1U 7EU

County/Region

Postcode

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.

LIQ03

Notice of progress report in voluntary winding up

6

Period of progress report

From date

^d0

^d7

^m0

^m9

^y2

^y0

^y1

^y7

To date

^d1

^d0

^m0

^m4

^y2

^y0

^y1

^y8

7

Progress report

☒ The progress report is attached


8

Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d1

^d0

^m0

^m4

^y2

^y0

^y1

^y8

LIQ03

Notice of progress report in voluntary winding up



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	Malcolm Cohen
Company name	BDO LLP
Address	55 Baker Street
	London
Post town	W1U 7EU
County/Region	
Postcode	
Country	
DX	
Telephone	020 7486 5888



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

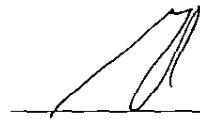
This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

Brixton (Equiton) 1 Limited
(In Liquidation)
Liquidator's Abstract of Receipts & Payments

Declaration of Solvency		From 07/09/2017 To 10/04/2018	From 07/09/2017 To 10/04/2018
	ASSET REALISATIONS		
1.00	Intercompany debtor	NIL NIL	NIL NIL
1.00		NIL	NIL
	REPRESENTED BY		NIL

Note:

A first and final distribution in specie of the £1 intercompany debtor balance owed to the Company was made to its sole shareholder on 8 February 2018.



Malcolm Cohen
Liquidator



Tel: +44 (0)20 7486 5888
Fax: +44 (0)20 7935 3944
DX 9025 West End W1
www.bdo.co.uk

Business
Restructuring
55 Baker Street
London W1U 7EU

To All Shareholders

10 April 2018

Your Ref
Our Ref 7/SMB/segro

Please ask for Sharon Bloomfield
Telephone: 020 7893 2905
Email: sharon.bloomfield@bdo.co.uk

Dear Sirs

Brixton (Equiton) 1 Limited - 05161489
Brixton (Equiton) 2 Limited - 05161488
Brixton (Equiton) 3 Limited - 05161731
Brixton (Equiton) 4 Limited - 05161491
Brixton (Equiton) 5 Limited - 05161570
Brixton (Equiton) 6 Limited - 05161732
Brixton (Heathrow Big Box) 1 Limited - 05161485
Brixton (Heathrow Big Box) 2 Limited - 05161486
Brixton (Heathrow Big Box) 3 Limited - 05161487
Brixton (Heathrow Big Box) 4 Limited - 05161490
Brixton (Heathrow Big Box) 5 Limited - 05162920
Brixton (Heathrow Big Box) 6 Limited - 05162923
Brixton (Heathrow Big Box) 7 Limited - 05162927
Brixton (Victoria Industrial Estate) 1 Limited - 05140346
(together 'the Companies') - All in Members' Voluntary Liquidation

This is my final progress report on the liquidations, in accordance with Section 94 of the Insolvency Act 1986 ('the Act') for the period 7 September 2017 to 10 April 2018.

The Companies' affairs are fully wound up and as such, my draft final report and accounts were issued to the Companies' members on 8 February 2018. The members have not raised any queries and consequently my draft final report and accounts will be presented as the final report and accounts as outlined below.

Statutory Information

I, Malcolm Cohen (officeholder number: 6825) of BDO LLP, 55 Baker Street, London, W1U 7EU was appointed Liquidator of the Companies on 7 September 2017.

The Companies' registered numbers are shown above. The Companies' do not have any former names.

The Companies' former trading address and registered office was Cunard House, 15 Regent Street, London, SW1Y 4LR. The registered office was changed to 55 Baker Street, London, W1U 7EU following my appointment.

The Companies are all wholly owned subsidiaries of SEGRO plc ('SEGRO').

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

Details of the authorising bodies of the insolvency appointment takers of BDO LLP are available at www.bdo.co.uk/services/business-restructuring/authorising-bodies-of-insolvency-appointment-takers

Receipts and Payments

There have been no receipts and payments in the liquidation period, and none are expected.

Creditors

Following my appointment, I advertised in the London Gazette and Times newspaper for creditors of the Companies to submit their claim to my office by 9 October 2017.

No claims were expected and none were received.

HM Revenue & Customs ('HMRC')

As a matter of process I am required to obtain clearances from HMRC's Corporation Tax office in relation to corporation tax, and the Enforcement and Insolvency Service unit ('EIS') which provides clearances for VAT and PAYE and also issues HMRC's final proof of debt in relation to all taxes.

All of the Companies (with the exception of Brixton (Victoria Industrial Estate) 1 Limited) were part of the SEGRO VAT group but application was successfully made to remove them from the group prior to liquidation.

SEGRO had contacted HMRC prior to the commencement of the liquidations to seek confirmation that returns for the period ended 31 December 2017 were not required.

I have sought clearances from HMRC, and have now received these from both the corporation tax office and EIS for all of the Companies.

Distributions

The declarations of solvency sworn by the Companies' directors detailed that the Companies' sole assets were intercompany debtor balances of £1 per company.

These balances were distributed in specie to the Companies' respective shareholders on 8 February 2018.

For the avoidance of doubt, there will be no further distributions.

Liquidator's Remuneration

The Insolvency Rules provide that a Liquidator is obliged to have their remuneration approved on one of the following basis:

- (1) as a percentage of the assets realised and distributed; and/or
- (2) by reference to the time the Liquidator and the staff have spent attending to matters in the liquidation; and/or
- (3) as a set amount; and/or
- (4) as a combination of the above.

The members approved my remuneration on a time costs basis. Time costs to date for all of the Companies total £23,208.40 represented by 51.4 hours of work carried out by myself and my staff at an average hourly rate of £451.53. The costs for any one liquidation does not exceed £10,000.

My staff and I have spent time on matters arising in the normal course of the liquidations. The main areas dealt with include:

- liaising with the Companies and SEGRO in relation to matters prior to the Liquidator's appointment;
- statutory reporting requirements to members;
- statutory reporting requirements to the Registrar of Companies;
- dealing with statutory advertising requirements;
- correspondence with HMRC and SEGRO in order to obtain the necessary clearances to close the liquidations;
- dealing with distributions to members; and
- preparing this final report and accounts, and for the closure of the liquidations.

As the Companies do not have any cash assets, the liquidation costs including disbursements will be met by an appropriate SEGRO group company.

Disbursements

Where disbursements are recovered in respect of precise sums expended to third parties there is no necessity for these costs to be authorised. These are known as category 1 disbursements.

The sum of £2,866.37 has been incurred in respect of category 1 disbursements for statutory advertising costs and the costs of indemnity bonding. This sum will be invoiced in due course as detailed above.

Liquidation Closure

To reiterate, I am pleased to report that the Companies' affairs are now fully wound up. The final report and accounts will be sent to Companies House and the liquidations will be concluded on the date that the report and accounts are placed on the Companies' files by the Registrar of Companies. I will obtain my release and vacate office as Liquidator on this same day.

Members' Rights

Members with the concurrence of at least 5% in value of the members may within 21 days of the draft report and accounts request in writing further information regarding the remuneration and expenses set out in the report. In accordance with Rule 18.9(3) of the Insolvency (England and Wales) Rules 2016 ('the Rules') within 14 days of a request I will provide further information or explain why further information is not being provided.

A member (who need not be the member who asked for the information) may, with the concurrence of at least 5% or more in value of the members (including the member in question), apply to the Court within 21 days of my response or the expiry for the period of my response and the Court may make such order as it thinks fit (Rule 18.9(6) & (7) of the Rules). Members with the concurrence of at least 10% of the members may apply to the Court if they consider that the remuneration of the Liquidator, or the basis fixed for the remuneration of the Liquidator or expenses charged by the Liquidator are excessive (Rule 18.34 of the Rules). Such an application

must be made within eight (8) weeks of receiving the draft report. The text of Rules 18.9 and 18.34 are set out at the end of this report.

Release of Liquidator

The Liquidator will be released from office under Section 173 of the Act at the same time as vacating office, per Section 171(6) of the Act, unless any member objects. A member who wishes to object to the release must deliver a notice in writing to the Liquidator within eight weeks of this report or, if members raise other matters under Rules 18.9 or 18.34 as mentioned above, when those matters are finally determined by the Court.

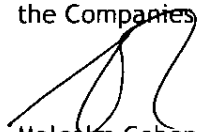
The Insolvency Service has established a central gateway for considering complaints in respect of Insolvency Practitioners. In the event that you make a complaint to me but are not satisfied with my response then you should visit <https://www.gov.uk/complain-about-insolvency-practitioner> where you will find further information on how you may pursue the complaint.

The Liquidator is bound by the Insolvency Code of Ethics when carrying out all professional work relating to this appointment. A copy of the code is at: <http://www.icaew.com/en/members/regulations-standards-and-guidance/ethics/code-of-ethics-d>

Creditors may access information setting out creditors' rights in respect of the approval of Liquidators' remuneration at <https://www.r3.org.uk/what-we-do/publications/professional/fees>

Please contact me or my colleague Sharon Bloomfield at sharon.bloomfield@bdo.co.uk if you require further information.

Yours faithfully
for and on behalf of
the Companies



Malcolm Cohen
Liquidator

Authorised by the Institute of Chartered Accountants in England & Wales in the UK

Statement from the Insolvency (England and Wales) Rules 2016 regarding the rights of members in respect of the Liquidators' fees and expenses:**Creditors' and members' requests for further information in administration, winding up and bankruptcy**

18.9.—(1) The following may make a written request to the office-holder for further information about remuneration or expenses (other than pre-administration costs in an administration) set out in a progress report under rule 18.4(1)(b), (c) or (d) or a final report under rule 18.14—

- (a) a secured creditor;
 - (b) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors (including the creditor in question);
 - (c) members of the company in a members' voluntary winding up with at least 5% of the total voting rights of all the members having the right to vote at general meetings of the company;
 - (d) any unsecured creditor with the permission of the court; or
 - (e) any member of the company in a members' voluntary winding up with the permission of the court.
- (2) A request, or an application to the court for permission, by such a person or persons must be made or filed with the court (as applicable) within 21 days of receipt of the report by the person, or by the last of them in the case of an application by more than one member or creditor.
- (3) The office-holder must, within 14 days of receipt of such a request respond to the person or persons who requested the information by—
- (a) providing all of the information requested;
 - (b) providing some of the information requested; or
 - (c) declining to provide the information requested.
- (4) The office-holder may respond by providing only some of the information requested or decline to provide the information if—
- (a) the time or cost of preparation of the information would be excessive; or
 - (b) disclosure of the information would be prejudicial to the conduct of the proceedings;
 - (c) disclosure of the information might reasonably be expected to lead to violence against any person; or
 - (d) the office-holder is subject to an obligation of confidentiality in relation to the information.
- (5) An office-holder who does not provide all the information or declines to provide the information must inform the person or persons who requested the information of the reasons for so doing.
- (6) A creditor, and a member of the company in a members' voluntary winding up, who need not be the same as the creditor or members who requested the information, may apply to the court within 21 days of—
- (a) the office-holder giving reasons for not providing all of the information requested; or
 - (b) the expiry of the 14 days within which an office-holder must respond to a request.
- (7) The court may make such order as it thinks just on an application under paragraph (6).

Remuneration and expenses: application to court by a creditor or member on grounds that remuneration or expenses are excessive

18.34.—(1) This rule applies to an application in an administration, a winding-up or a bankruptcy made by a person mentioned in paragraph (2) on the grounds that—

- (a) the remuneration charged by the office-holder is in all the circumstances excessive;
 - (b) the basis fixed for the office-holder's remuneration under rules 18.16, 18.18, 18.19, 18.20 and 18.21 (as applicable) is inappropriate; or
 - (c) the expenses incurred by the office-holder are in all the circumstances excessive.
- (2) The following may make such an application for one or more of the orders set out in rule 18.36 or 18.37 as applicable—
- (a) a secured creditor,
 - (b) an unsecured creditor with either—
 - (i) the concurrence of at least 10% in value of the unsecured creditors (including that creditor), or
 - (ii) the permission of the court, or
 - (c) in a members' voluntary winding up—
 - (i) members of the company 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

(ii) a member of the company with the permission of the court.

(3) The application by a creditor or member must be made no later than eight weeks after receipt by the applicant of the progress report under rule 18.3, or final report or account under rule 18.14 which first reports the charging of the remuneration or the incurring of the expenses in question ("the relevant report").

Applications under rules 18.34 and 18.35 where the court has given permission for the application

18.36.—(1) This rule applies to applications made with permission under rules 18.34 and 18.35.

(2) Where the court has given permission, it must fix a venue for the application to be heard.

(3) The applicant must, at least 14 days before the hearing, deliver to the office-holder a notice stating the venue and accompanied by a copy of the application and of any evidence on which the applicant intends to rely.

(4) If the court considers the application to be well-founded, it must make one or more of the following orders—

(a) an order reducing the amount of remuneration which the office-holder is entitled to charge;

(b) an order reducing any fixed rate or amount;

(c) an order changing the basis of remuneration;

(d) an order that some or all of the remuneration or expenses in question is not to be treated as expenses of the administration, winding up or bankruptcy;

(e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —

(i) the administrator or liquidator or the administrator's or liquidator's personal representative to the company, or

(ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;

(f) any other order that it thinks just.

(5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.

(6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration, winding up or bankruptcy.

Applications under rule 18.34 where the court's permission is not required for the application

18.37.—(1) On receipt of an application under rule 18.34 for which the court's permission is not required, the court may, if it is satisfied that no sufficient cause is shown for the application, dismiss it without giving notice to any party other than the applicant.

(2) Unless the application is dismissed, the court must fix a venue for it to be heard.

(3) The applicant must, at least 14 days before any hearing, deliver to the office-holder a notice stating the venue with a copy of the application and of any evidence on which the applicant intends to rely.

(4) If the court considers the application to be well-founded, it must make one or more of the following orders—

(a) an order reducing the amount of remuneration which the office-holder is entitled to charge;

(b) an order reducing any fixed rate or amount;

(c) an order changing the basis of remuneration;

(d) an order that some or all of the remuneration or expenses in question be treated as not being expenses of the administration or winding up or bankruptcy;

(e) an order for the payment of the amount of the excess of remuneration or expenses or such part of the excess as the court may specify by —

(i) the administrator or liquidator or the administrator's or liquidator's personal representative to the company, or

(ii) the trustee or the trustee's personal representative to such person as the court may specify as property comprised in the bankrupt's estate;

(f) any other order that it thinks just.

(5) An order under paragraph (4)(b) or (c) may only be made in respect of periods after the period covered by the relevant report.

(6) Unless the court orders otherwise the costs of the application must be paid by the applicant, and are not payable as an expense of the administration or as winding up or bankruptcy.

Summary of Time Charged and Rates Applicable for the Period From 7 September 2017 (date of appointment) to 10 April 2018

[illegible]

**Brixton (Equiton) 1 Limited
(In Liquidation)**

**Liquidator's Summary of Receipts and Payments
To 10 April 2018**


RECEIPTS	Declaration of Solvency (£)	Total (£)
Intercompany debtor	1.00	0.00
		<hr/>
		0.00
		<hr/>
PAYMENTS		
		<hr/>
		0.00
		<hr/>
Net Receipts/(Payments)		0.00
		<hr/>

MADE UP AS FOLLOWS

0.00

Note - VAT is not recoverable.

A first and final distribution in specie of the £1 intercompany debtor balance owed to the Company was made to its sole shareholder on 8 February 2018



Malcolm Cohen
Liquidator

**Brixton (Equiton) 2 Limited
(In Liquidation)**

**Liquidator's Summary of Receipts and Payments
To 10 April 2018**

RECEIPTS	Declaration of Solvency (£)	Total (£)
Intercompany Debtor	1.00	0.00
		<hr/>
		0.00
		<hr/>
PAYMENTS		
		<hr/>
		0.00
		<hr/>
Net Receipts/(Payments)		0.00
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0.00

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Malcolm Cohen
Liquidator

Brixton (Equiton) 3 Limited
(In Liquidation)

Liquidator's Summary of Receipts and Payments
To 10 April 2018

RECEIPTS	Declaration of Solvency (£)	Total (£)
Intercompany Debtor	1.00	0.00
		<hr/>
		0.00
		<hr/>
PAYMENTS		
		<hr/>
		0.00
		<hr/>
Net Receipts/(Payments)		0.00
		<hr/>

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Brixton (Equiton) 4 Limited
(In Liquidation)

Liquidator's Summary of Receipts and Payments
To 10 April 2018

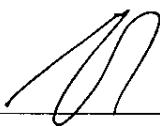
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Intercompany Debtor	1.00	0.00
		<hr/>
		0.00
		<hr/>
PAYMENTS		
		<hr/>
		0.00
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Net Receipts/(Payments)		0.00
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Liquidator

Brixton (Equiton) 5 Limited
(In Liquidation)

Liquidator's Summary of Receipts and Payments
To 10 April 2018


RECEIPTS	Declaration of Solvency (£)	Total (£)
Intercompany Debtor	1.00	0.00
		<hr/> 0.00
PAYMENTS		
		<hr/> 0.00
Net Receipts/(Payments)		<hr/> 0.00

MADE UP AS FOLLOWS

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(In Liquidation)**

**Liquidator's Summary of Receipts and Payments
To 10 April 2018**

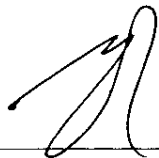
RECEIPTS	Declaration of Solvency (£)	Total (£)
Intercompany Debtor	1.00	0.00
		<hr/> 0.00
PAYMENTS		
		<hr/> 0.00
Net Receipts/ (Payments)		<hr/> 0.00

MADE UP AS FOLLOWS

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0.00
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Note - VAT is not recoverable.

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Malcolm Cohen
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Brixton (Heathrow Big Box) 1 Limited
(In Liquidation)

Liquidator's Summary of Receipts and Payments
To 10 April 2018

RECEIPTS	Declaration of Solvency (£)	Total (£)
Intercompany Debtor	1.00	0.00
		<hr/>
		0.00
		<hr/>
PAYMENTS		
		<hr/>
		0.00
		<hr/>
Net Receipts/(Payments)		0.00
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Brixton (Heathrow Big Box) 2 Limited
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Intercompany Debtor	1.00	0.00
		<hr/>
		0.00
		<hr/>
PAYMENTS		
		<hr/>
		0.00
		<hr/>
Net Receipts/(Payments)		0.00
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Brixton (Heathrow Big Box) 3 Limited
(In Liquidation)

Liquidator's Summary of Receipts and Payments
To 10 April 2018

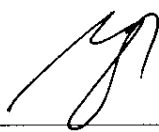
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(In Liquidation)

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To 10 April 2018

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Intercompany Debtor	1.00	0.00
		<hr/> 0.00
PAYMENTS		
		<hr/> 0.00
Net Receipts/(Payments)		<hr/> 0.00

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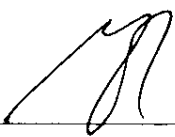
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PAYMENTS		
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Net Receipts/(Payments)		<hr/> 0.00

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0.00

Note - VAT is not recoverable.

A first and final distribution in specie of the £1 intercompany debtor balance owed to the Company was made to its sole shareholder on 8 February 2018



Malcolm Cohen
Liquidator

Brixton (Heathrow Big Box) 6 Limited
(In Liquidation)

Liquidator's Summary of Receipts and Payments
To 10 April 2018

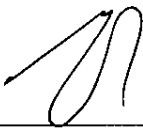
RECEIPTS	Declaration of Solvency (£)	Total (£)
Intercompany Debtor	1.00	0.00
		<hr/>
		0.00
		<hr/>
PAYMENTS		
		<hr/>
		0.00
		<hr/>
Net Receipts/(Payments)		0.00
		<hr/>

MADE UP AS FOLLOWS

0.00

Note - VAT is not recoverable.

A first and final distribution in specie of the £1 intercompany debtor balance owed to the Company was made to its sole shareholder on 8 February 2018



Malcolm Cohen
Liquidator

Brixton (Heathrow Big Box) 7 Limited
(In Liquidation)

Liquidator's Summary of Receipts and Payments
To 10 April 2018

RECEIPTS	Declaration of Solvency (£)	Total (£)
Intercompany Debtor	1.00	0.00
		<hr/> 0.00
PAYMENTS		
		<hr/> 0.00
Net Receipts/(Payments)		<hr/> 0.00

MADE UP AS FOLLOWS

0.00

Note - VAT is not recoverable.

A first and final distribution in specie of the £1 intercompany debtor balance owed to the Company was made to its sole shareholder on 8 February 2018



Malcolm Cohen
Liquidator

Brixton (Victoria Industrial Estate) 1 Limited
(In Liquidation)

Liquidator's Summary of Receipts and Payments
To 10 April 2018

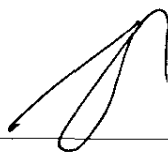
RECEIPTS	Declaration of Solvency (£)	Total (£)
Intercompany Debtor	1.00	0.00
		<hr/>
		0.00
		<hr/>
PAYMENTS		
		<hr/>
		0.00
		<hr/>
Net Receipts/(Payments)		0.00
		<hr/>

MADE UP AS FOLLOWS

0.00

Note - VAT is not recoverable.

A first and final distribution in specie of the £1 intercompany debtor balance owed to the Company was made to its sole shareholder on 8 February 2018



Malcolm Cohen
Liquidator