

WU15 (Scot)

Notice of final account prior to dissolution in a winding up by the court



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number S C 1 3 2 3 6 6

Company name in full Quality Scotland Foundation

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Shona

Surname Campbell

3 Liquidator's address

Building name/number The Vision Building

Street 20 Greenmarket

Post town Dundee

County/Region

Postcode D D 1 4 Q B

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.

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6 Liquidator's release

Did any of the creditors object to the liquidator's release?

☐ Yes

☒ No

7 Date of final account

Date

d	2	d	7	m	0	m	4	y	2	y	0	y	2	y	2
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

8 Final account

☒ The final account is attached

9 Sign and date

Liquidator's signature

Signature

X



X

Signature date

d	2	d	1	m	0	m	6	y	2	y	0	y	2	y	2
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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 **Lynn Barr**

Company name **Henderson Loggie**

Address **The Vision Building**

20 Greenmarket

Post town **Dundee**

County/Region

Postcode **D D 1 4 Q B**

Country

DX

Telephone **01382 200055**



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,
Fourth floor, Edinburgh Quay 2,
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.
DX ED235 Edinburgh.



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

Quality Scotland Foundation
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs		From 04/11/2021 To 27/04/2022	From 04/11/2020 To 27/04/2022
£		£	£
	SECURED ASSETS		
2,138.00	Furniture & Fittings	NIL	NIL
		NIL	NIL
	SECURED CREDITORS		
(2,138.00)	Landlord Hypothec	NIL	NIL
		NIL	NIL
	ASSET REALISATIONS		
	Book Debts	1,420.18	7,989.08
28,068.00	Cash at Bank and in hand	NIL	28,068.37
	Furniture & Equipment	NIL	3,211.00
	Insurance Refund	NIL	591.19
	Third party funding	NIL	2,050.00
	VAT bad debt relief	NIL	100.00
		1,420.18	42,009.64
	MISCELLANEOUS INCOME		
	Bank Interest Gross	1.45	3.83
		1.45	3.83
	COST OF REALISATIONS		
	Asset uplift costs	NIL	54.37
	Auctioneers Fees and Commission	NIL	1,111.10
	Insurance	NIL	168.00
		NIL	(1,333.47)
	ADMINISTRATION EXPENSES		
	Bordereau	NIL	108.00
	Commissioner/Committee/Reporter's	1,250.00	1,250.00
	Legal Fees	739.60	1,944.51
	Office clearance costs	NIL	740.00
	Office Holders Fees	32,490.31	32,490.31
	Payroll expenses	NIL	200.00
	Preparation of S. of A.	NIL	169.82
	Statutory Advertising	NIL	99.90
	Travel Expenses	NIL	95.18
		(34,479.91)	(37,097.72)
	PRIORITY CREDITORS		
	Landlord's hypothec	NIL	1,931.90
	Petitioning Costs	NIL	1,730.33
		NIL	(3,662.23)
	PREFERENTIAL CREDITORS		
(8,360.00)	DE Arrears & Holiday Pay	NIL	NIL
		NIL	NIL

Quality Scotland Foundation
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £		From 04/11/2021 To 27/04/2022 £	From 04/11/2020 To 27/04/2022 £
	UNSECURED CREDITORS		
(92,745.00)	Consumers claiming amounts paid in ad	NIL	NIL
(37,067.00)	Employees	NIL	NIL
(23,712.00)	HMRC	NIL	NIL
(63,352.00)	Trade & Expense Creditors	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
<u>(197,168.00)</u>		<u>(33,058.28)</u>	<u>(79.95)</u>
	REPRESENTED BY		
	Fees Due to Office Holder		(7,227.27)
	Outlays A/C		(160.53)
	Vat Receivable		7,307.85
			<u>(79.95)</u>

Shona Campbell

Shona Campbell
Liquidator

Quality Scotland Foundation– In Liquidation
(**“the company”**)

Liquidator’s Final Account and Report
for the period from 4 November 2021 to 27 April 2022

Issued on: 9 May 2022

Quality Scotland Foundation (“the Company”) - In Liquidation

Liquidator’s report to creditors for the period from 4 November 2021 to 27 April 2022

1. Introduction

Shona Campbell of Henderson Loggie, The Vision Building, 20 Greenmarket, Dundee, DD1 4QB was appointed as Provisional Liquidator of Quality Scotland Foundation by the Sheriff of Lothian and Borders at Edinburgh Sheriff Court on 4 November 2020 following presentation of a petition by Quality Scotland Foundation on 4 November 2020.

Shona Campbell of Henderson Loggie, The Vision Building, 20 Greenmarket, Dundee, DD1 4QB was then appointed as Interim Liquidator of Quality Scotland Foundation by the Sheriff of Lothian and Borders at Edinburgh Sheriff Court on 2 December 2020.

As no nominations were received regarding the appointment of the Liquidator, a Note was submitted to Edinburgh Sheriff Court seeking the appointment of Shona Campbell as Liquidator and this was granted on 2 March 2021.

Shona Campbell is the Liquidator of the Company, and this is her report to the creditors showing how the liquidation has been conducted for the above period. The report covers in summary the whole period of the liquidation to date.

2. Statutory Information

Statutory information relating to the Company is attached at Appendix I.

3. Liquidator’s Receipts and Payments Account

A summary of the Liquidator’s receipts and payments account for the relevant period from 4 November 2021 to 27 April 2022, and cumulatively (from commencement of liquidation on 4 November 2020 to 27 April 2022) is attached at Appendix II.

4. Action taken by the Liquidator

Furniture and Fittings

As previously advised, the company’s assets were sold at auction and net proceeds of £1,931.90 were paid to the landlord in terms of the landlord hypothec.

Book debts and VAT bad debt relief

Efforts to ingather the sums due to the Company regarding membership fees and services provided to customers have been exhausted. No further action is required in this regard.

The final Form VAT426 will shortly be submitted to HMRC. The amount being reclaimed will settle the balance of fees due to the Liquidator.

Cash at Bank and in hand

The company bank account was closed with the balance of funds held being paid to the liquidation in November 2020.

Insurance Refund

Funds totalling £591.19 were received in respect of a refund of death benefit policy held by the company.

All assets have now been realised.

Third Party Funding

These monies were provided to settle the petitioning costs of the liquidation.

Investigations

The Liquidator has a duty to submit confidential reports to the Insolvency Service Disqualification Unit on the conduct of those persons who acted as directors of the company in the three-year period before the liquidation. I can confirm that I have complied with my duties in this regard.

As previously advised, there are no outstanding lines of enquiry.

5. Liabilities and Dividends

Secured creditors

There were no secured creditors.

Preferential creditors

No claims have been received to date. It is estimated that sums due to the Redundancy Payments are £6,921.05 and employees have preferential claims totalling £1,600.58. As there were insufficient realisations to meet the Liquidator's fees and other administrative costs of the liquidation in full, there was no dividend payment to any class of creditor in this case.

Floating charge creditors and Prescribed Part

As there was no qualifying floating charge in this case, the prescribed part provisions did not apply.

Ordinary creditors

Claims totalling £62,924.20 have been received from fourteen creditors, which is lower than the anticipated creditors of £216,876.00. Of the £37,067 estimated to be due to employees in respect of redundancy and notice pay only one claim has been received in the sum of £3,697.98. No claim has been received from HMRC.

No dividend has been paid to ordinary creditors because there were insufficient realisations to meet the Liquidator's fees and other administrative costs of the estate.

6. Liquidator's Remuneration and Expenses

Basis of remuneration and expenses

Explanatory notes regarding the manner in which the Liquidator's remuneration and expenses are fixed can be found at <https://www.icas.com/technical-resources/creditor-guides-to-office-holder-remuneration>. An explanatory note which shows Henderson Loggie's fee policy is also available, at <https://hlca.co.uk/charging-and-disbursement-recovery-policy/>. Alternatively I will provide printed copies on request.

Remuneration charged and approved in the liquidation

The Liquidator's time costs incurred during the period of the liquidation (exc. VAT) are as follows:

	Incurred/requested	Approved by	Paid
For this final period, from 4 November 2021 to 27 April 2022	£6,537.10 / £Nil	Not Applicable	£ 0.00
Since appointment on 4 November 2020 to 3 November 2021	£55,659.98 / £47,436.20	Sheriff at Edinburgh Sheriff Court	£32,490.31 (restricted to funds available)
Total	£62,197.08 / £47,436.20		£32,490.31

Expenses incurred and drawn

The Liquidator's expenses incurred are summarised below.

	Incurred	Paid
Category 1 expenses for this period, from 4 November 2021 to 27 April 2022	£1,989.60	£1,989.60
Category 2 expenses for this period, from 4 November 2021 to 27 April 2022	£ 0.00	£ 0.00
Category 1 expenses since appointment on 4 November 2020 to 3 November 2021	£2,522.63	£2,522.63
Category 2 expenses since appointment on 4 November 2020 to 3 November 2021	£ 95.18	£ 95.18
Total	£4,607.41	£4,607.41

Expenses (professional advisors) charged and drawn in the period

The following professional advisors have been involved in the liquidation:

Professional Advisor	Nature of Work	Fee Arrangement
Shepherd & Wedderburn	Solicitors: Note to Court seeking appointment of Reporter	Time costs

The choice of professionals was based on perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of the Liquidator's fee arrangement with them.

7. Conclusion of the Liquidation

The affairs of the company are now fully wound up. Formal notice that the Liquidator's intention to seek their release is attached.



Shona Campbell
Liquidator

Shona J Campbell is licensed in the United Kingdom to act as an insolvency practitioner by ICAS and bound by the Insolvency Code of Ethics. Our privacy notices and our privacy policy may be accessed on our website at <https://hlca.co.uk/privacy-policy-for-insolvency-appointments/>

9 May 2022

Statutory Information

Appendix I

Company Information

Company Name:	Quality Scotland Foundation	
Trading Name	Same as above	
Previous Name:	Not applicable	
Company Number:	SC132366	
Date of Incorporation:	11 June 1991	
Trading Address:	28 Drumsheugh Gardens, West End House, Edinburgh, EH3 7RN	
Current Registered Office:	The Vision Building, 20 Greenmarket, Dundee, DD1 4QB (Changed for the purpose of the liquidation)	
Former Registered Office:	28 Drumsheugh Gardens, West End House, Edinburgh, EH3 7RN	
Principal Trading Activity:	Providing education to the community to assist with the achievement of higher standards of quality and promoting the application of such standards.	
Directors:	The directors of the Company over the last 3 years are detailed below:	
	Andrew Palmer Kerr	01.12.16 to date
	Rhona Joan Cameron	28.05.12 to date
	Ru Hamilton	01.02.17 to date
	George Eckford Ponton	01.07.11 to date
	Nick Shields	01.08.14 to date
	Liam Spence	01.11.17 to date
	John Paul White	23.08.11 to date
	Martin Columba Armstrong	13.10.09 to 13.08.18
	Maureen Dowden	29.05.18 to 17.10.19
	Mary Katherine Jean McCudden	06.08.14 to 25.02.20
	Joseph Crawford Noble	07.10.09 to 04.12.18
	Lisa Elaine Sewell	02.05.17 to 28.05.18
Company Secretary:	Not applicable	
Shareholders:	Private Limited Company by guarantee without share capital use of 'Limited' exemption	
Related Entities:	None	
Qualifying Floating Charge Holders:	None	

Appointment details

Provisional and Interim Liquidator's name and address:	Shona Campbell of Henderson Loggie, The Vision Building, 20 Greenmarket, Dundee, DD1 4QB
Liquidator's name and address:	Shona Campbell of Henderson Loggie, The Vision Building, 20 Greenmarket, Dundee, DD1 4QB
Commencement of liquidation:	4 November 2020
Court:	Edinburgh Sheriff Court Reference: EDI-L46-20
Date of appointment: Provisional Liquidator Interim Liquidator Liquidator	4 November 2020 2 December 2020 2 March 2021
Appointment made by:	Court

Appendix II

Receipts and Payments Account

Please see enclosed Account.