

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 3 5 6 3

Company name in full A M Mackie Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Richard Gordon

Surname Bathgate

3 Liquidator's address

Building name/number Bishops Court

Street 29 Albyn Place

Post town Aberdeen

County/Region

Postcode A B 1 0 1 Y L

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	1	m	1	m	2	y	2	y	0	y	2	y	3
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

8 Final account

☒ The final account is attached

9 Sign and date

Liquidator's signature

Signature

X *L.M. Baye*

X

Signature date

d	2	d	9	m	0	m	1	y	2	y	0	y	2	y	4
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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 **Lynda Mason**

Company name **Johnston Carmichael LLP**

Address **Bishop's Court**

29 Albyn Place

Post town **Aberdeen**

County/Region

Postcode **A B 1 0 1 Y L**

Country

DX

Telephone **01224 212222**



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



JOHNSTON
CARMICHAEL

A M Mackie Limited (in Liquidation)

**Liquidator's final account and report
for the period 14 February 2023 to 8 September 2023**

Delivered on 21 December 2023

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Important Notice

This Final Account contains the information required by Rule 7.9 of the Insolvency (Scotland) (Receivership and Winding Up Rules) Rules 2018. This report has been prepared for the sole purpose of updating creditors and members pursuant to the Insolvency Act 1986. The report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by creditors for any purpose other than informing them, or by any other person for any purpose whatsoever.

1. Purpose of this Final Account

Richard Bathgate of Johnston Carmichael LLP, Bishop's Court, 29 Albyn Place, Aberdeen, AB10 1YL was appointed as Provisional Liquidator of A M Mackie Limited ("the Company") by the Sheriff at Aberdeen Sheriff Court on 14 February 2020. He was subsequently appointed as Interim Liquidator by the Sheriff on 4 March 2020 then as Liquidator by a deemed resolution by creditors on 21 May 2020.

This is the Liquidator's Final Account to creditors of the Company and members for the whole of the liquidation of the Company in accordance with Rules 5.33 and 7.9 of The Insolvency (Scotland) (Receivership and Winding Up) Rules 2018 ("ISRWU18") and s.146 of the Insolvency Act 1986 ("the Act").

The purpose of this report is to provide Creditors of the Company with:

- details of progress during the period from 14 February 2023 to 21 December 2023 ("the Period");
- a summary Receipts and Payments account for the Period; and
- any other information of relevance to the Company's creditors.

This Final Account and Report should be read in conjunction with the Liquidator's previous reports that were issued on 17 April 2020, 20 April 2021, 21 December 2022 and 28 March 2023.

Statutory identification information for these insolvency proceedings is set out at Appendix I in accordance with Rule 1.7 of the ISRWU18.

2. Progress during the Period

Creditors

Following an adjudication of claims, a first and final unsecured dividend of 15.6p in the £ totalling £23,448.95 was paid to ordinary creditors on 28 March 2023. Unclaimed dividend cheques totalling £897.93 were consigned to the Accountant of Court.

Statutory matters

The Liquidator dealt with the following statutory matters during the Period:

- maintenance of working paper files and a sederunt book, including the secure retention of emails, letters, file notes and other documentation to maintain an appropriate record of the liquidation process;
- cashiering functions including making payments, recording receipts, processing journal vouchers and periodic bank reconciliations;

- periodic case reviews, bordereau reviews and AML reviews and updating documentation as required;
- maintaining a computer-based diary system to facilitate completion of statutory tasks;
- preparation of an annual progress report to creditors.

3. Receipts and Payments Account

A Receipts and Payments Account is shown at Appendix II.

The only receipt in the Period was for gross bank interest income of £23.39.

Payments during the Period comprised:

- dividend payments totalling £23,458.59 to unsecured creditors; and
- there was a refund of bank charges totalling £1.91 to the case.

4. Assets that remain to be realised

All assets of the Company have been realised.

5. Final outcome for creditors and shareholders

The Royal Bank of Scotland held a bond and floating charge over the Company's assets. It was repaid in full. On 12 October 2020 the bank recorded at Companies House that its bond and floating charge had been satisfied.

The Company's preferential creditors were former employees and The Redundancy Payments Service for arrears of wages, holiday pay, and pension contributions up to certain statutory limits. Preferential creditors totalling £9,435.67 have been paid in full.

The prescribed part is a percentage of the Company's assets that a Liquidator must set aside from floating charge asset realisations for the benefit of the Company's unsecured creditors pursuant to s.176A of The Insolvency Act 1986. The prescribed part only applies if the Company granted a qualifying floating charge over its assets on or after 15 September 2003. The Company's net property is the amount available for floating charge creditors after paying preferential creditors and the costs and expenses of the liquidation. As the bank had been repaid prior to the Liquidator's appointment, the prescribed part is not applicable.

Unsecured creditors' claims admitted to rank for a dividend totalled £158,087.94. On 28 March 2023 a first and final unsecured dividend totalling £23,448.95 was paid, which represented a dividend of 15.6p in the £.

6. Liquidator's remuneration and expenses

The Liquidator has had approved and drawn remuneration of £30,295.30 for the period ended 13 August 2020 and £19,777.00 for the period 14 August 2020 to the closure of the liquidation. Both figures are exclusive of VAT.

Further information on creditors' rights under insolvency legislation and an explanatory note about the costs of the liquidation process can be found in a "Creditor's Guide to a Liquidator's Remuneration" which can be downloaded from <https://www.icas.com/professional-resources/insolvency/support-and-guidance/creditor-guides-to-office-holder-remuneration>

If any creditor would prefer to receive a hard copy of the above guide, please contact a member of my staff who will arrange for a copy to be issued by post free of charge.

7. Conclusion of the Liquidation

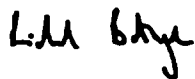
The affairs of the Company are now fully wound up.

A formal notice confirming that the liquidation is concluded and explaining the process for the Liquidator to obtain his release from office is enclosed with this report.

If there are no objections to the Liquidator's release within 28 days from the date of delivery of this Final Account and Report, the Liquidator will deliver a copy of it to the Court, the Registrar of Companies and the Accountant in Bankruptcy. At that time he will vacate office as Liquidator and be released from office. The Company will then be dissolved three months after the date of his release as Liquidator.

If you have any questions in relation to any matter in this report or any information which you think may assist me in fulfilling my statutory duties, please feel free to contact my colleague Gillian Low by telephone on 01224 212222 or by email at gillian.low@jcca.co.uk

Yours faithfully



Richard Bathgate
Liquidator

Richard Bathgate has been appointed as Liquidator of A M Mackie Limited. Richard Bathgate is licensed in the United Kingdom to act as an insolvency practitioner by the Institute of Chartered Accountants of Scotland. The Liquidator may be considered a Data Controller of personal data as defined by GDPR. Personal data may be processed to meet legal and regulatory obligations. Johnston Carmichael LLP will act as Data Processor on the Liquidator's instructions. Personal data will be kept secure and processed only for matters relating to the liquidation. A M Mackie Limited remains the data controller for personal data processed for purposes that are not related to legal and regulatory obligations. The Liquidator is bound by the Insolvency Code of Ethics when carrying out all work in relation to their appointment. Our Privacy Notice can be found <https://johnstoncarmichael.com/our-privacy-policy#Restructuring>

Appendix I: Identification details for the proceedings

Company name:	A M Mackie Limited Trading As: Booth Electrical Services
Company number:	SC133563
Trading name:	Booth Electrical Services
Date of incorporation:	21 August 1991
Trading address:	Unit 10 Souterford Drive Inverurie AB52 0ZH
Registered office address:	c/o Johnston Carmichael LLP Bishop's Court 29 Albyn Place Aberdeen AB10 1YL
Principal trading activity:	Retail sale of electrical household appliances in specialised store
Directors in the three years prior to the liquidation	Allan Booth Janette Lauder Booth Trevor William Allan Booth
Company secretary:	Burnett & Reid LLP
Office-holder:	Richard Bathgate
Nature of office-holder's appointment:	Liquidator
Contact details for office-holder:	Johnston Carmichael LLP Bishops Court, 29 Albyn Place Aberdeen AB10 1YL Telephone: 01224 212222
Basis of office-holder's remuneration:	By reference to the work reasonably undertaken by the Liquidator and the Liquidator's staff in attending to matters arising in the winding up
Court:	Aberdeen Sheriff Court
Court reference:	ABE-L19-20

Appendix II: Receipts and Payments Account

A M Mackie Limited Trading As: Booth Electrical Services (In Liquidation) Liquidator's Summary of Receipts & Payments

Statement of Affairs £	From 14/02/2023 To 08/09/2023 £	From 14/02/2020 To 08/09/2023 £
	ASSET REALISATIONS	
	Bank Interest Gross	23.39
20,855.27	Book Debts	NIL
38,702.62	Cash at Bank	NIL
1,100.00	Furniture & Equipment	NIL
	Insurance Refund	NIL
30,700.00	Motor Vehicles - cars	NIL
	Motor Vehicles - Vans	NIL
	Road Tax Refund	NIL
10,043.66	Stock	NIL
	VAT Bad Debt Relief	NIL
	Work-in-progress	NIL
		23.39
	COST OF REALISATIONS	
	Auction Costs	NIL
	Bank Charges	1.91
	Court Reporter's fees	NIL
	Insurance of Assets	NIL
	Legal Fees	NIL
	Office Holder's Fees	NIL
	Preparation of S. of A.	NIL
	Statutory Advertising	NIL
		(1.91)
(6,581.66)	PREFERENTIAL CREDITORS	
	Employees	NIL
		NIL
	UNSECURED CREDITORS	
	Consigned Funds	907.57
(94,499.42)	Employees	110.74
(20,576.90)	Hire purchase unsecured	NIL
	HM Revenue & Customs	2,136.40
	Redundancy Payments Service	11,021.91
(81,632.24)	Trade & expense creditors	9,281.97
		(23,458.59)
(101,888.67)		(23,437.11)
	REPRESENTED BY	
		NIL

Richard Bathgate
Liquidator

Notes

- All figures are exclusive of VAT where appropriate.