

LIQ13 (Scot)

Notice of final account prior to dissolution in MVL



Companies House

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

1 Company details

Company number S C 3 1 2 5 6 1

Company name in full Alliance Trust Services Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Blair Carnegie

Surname Nimmo

3 Liquidator's address

Building name/number 5th Floor, 130

Street St. Vincent Street

Post town Glasgow

County/Region

Postcode G 2 5 H F

Country

4 Liquidator's name ①

Full forename(s) Stephen John

Surname Absolom

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 5th Floor, 130

Street St. Vincent Street

Post town Glasgow

County/Region

Postcode G 2 5 H F

Country

② Other liquidator

Use this section to tell us about
another liquidator.

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Final account

☒ I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.

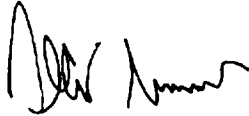
7

Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d3 ^d0 | 0 | 3 | 2 | 0 | 2 | 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	Marion Anderson									
Company name	Interpath Ltd.									
Address	5th Floor, 130 St. Vincent Street									
Post town	Glasgow									
County/Region										
Postcode	G	2		5	H	F				
Country										
DX										
Telephone	0203 307 4214									



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

SMVL (Rule 3.12)

Notice of final account prior to dissolution

In accordance with Rule 3.12 of the Insolvency (Scotland) (Receivership and Winding Up) Rules 2018 and Sections 94(3) and 171(6) of the Insolvency Act 1986

To the Registrar of Companies
the Accountant in Bankruptcy

Company number

SC312561

(a) Insert company
name in full

Name of Company

(a) Alliance Trust Services Limited

We

(b) Insert full name of
each liquidator

Name of office-holders

(b) Blair Carnegie Nimmo

Stephen John Absolom

(c) Insert address of
each liquidator

Addresses of office-holders

(c) Interpath Advisory
5th Floor
130 St Vincent Street
Glasgow
G2 5HF

Interpath Advisory
5th Floor
130 St Vincent Street
Glasgow
G2 5HF

(d) Insert an email
address or phone
number of each
liquidator

Email address(es) or telephone number(s) of office-holder(s)

(d) Marion Anderson

0203 307 4214

(e) Insert the date to
which the final account
is made

attach a copy of the final account of the winding up dated

(e) 25 March 2022

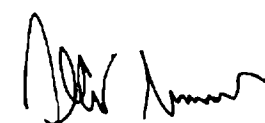
(f) Insert date final
account was sent to
the members

which was delivered to the members in accordance with Section
94(2) of the Insolvency Act 1986 on

(f) 25 March 2022

Dated 30 March 2022

Signed



Joint Liquidator

Name in BLOCK LETTERS BLAIR NIMMO

Presenter Information

Contact Name	Marion Anderson
Company Name	Interpath Advisory
Address	Saltire Court 20 Castle Terrace Edinburgh EH1 2EG
DX	
Telephone	0203 307 4214

Alliance Trust Services Limited - in Members' Voluntary Liquidation (the 'Company')

Joint Liquidators' final account of the liquidation for the period from 18 December 2019 to 25 March 2022

Name	Alliance Trust Services Limited
Trading name / Former names	None
Company number	SC312561
Previous registered office	River Court 5 West Victoria Dock Road Dundee DD1 3JT
Present registered office	C/O Interpath Ltd., 5th Floor, 130 St. Vincent Street, Glasgow, G2 5HF
Joint Liquidators	Blair Nimmo and Stephen Absolom
Joint Liquidators' address	5th Floor, 130 St. Vincent Street, Glasgow, G2 5HF
Date of appointment	18 December 2019
Appointed by	Members

Receipts and payments

The Joint Liquidators Receipts and Payments account is attached in Appendix 1.

The declaration of solvency, sworn by the directors prior to the commencement of the liquidation, showed a debt of £70,847.39 due from the Company's parent, Alliance Trust PLC. This was distributed to Alliance Trust PLC (see Distributions section below).

A summary of significant receipts and payments are noted below:

Receipts

Following our appointment, the Company identified a potential refund for overpaid National Insurance Contributions in relation to a former Swedish employee. After various correspondence with HM Revenue and Customs (HMRC), the Joint Liquidators submitted claims for overpaid contributions for tax years 2014-2015 and 2015-2016. A refund of £27,857.59 was subsequently received.

Payments

The Joint Liquidator's fees of £10,000 and expenses of £522.70 (see Joint Liquidators' remuneration and expenses section below) were paid.

Creditors

The Company has no known creditors.

A notice to creditors to prove their claims in the liquidation was advertised in the Edinburgh Gazette and The Metro Scotland on 23 December 2019 and 3 January 2020 respectively.

As a result of these advertisements, British Gas Business submitted a statement of claim. The Joint Liquidators rejected the claim on the basis that the outstanding invoice did not relate to the Company.

Tax

All pre-liquidation corporation tax matters were handled by KPMG Tax who prepared and submitted all outstanding returns up to the date of the commencement of the liquidation to HMRC.

At the request of the Joint Liquidators, HMRC subsequently confirmed that:

- the Company had no outstanding corporation tax returns or liabilities;
- it would not raise enquiries into any pre or post liquidation periods; and
- it had no objection to the Joint Liquidators taking steps to bring the liquidation to a conclusion.

A similar assurance was sought and received from HMRC in respect of PAYE and VAT matters.

Distributions

A first and final distribution of the assets of the Company was declared to Alliance Trust PLC as the sole member of the Company. This included:

- an in-specie distribution of the intercompany debt of £70,847.39 due to the Company by Alliance Trust PLC. This distribution was at the rate of £70,847.39 per Ordinary share and was affected by set off against the debt which was extinguished.
- A cash distribution of £15,230.80 at the rate of £15,230.80 per Ordinary share.

Joint Liquidators' remuneration and expenses

A written resolution was passed on 18 December 2019 that the remuneration of the Joint Liquidators be fixed at their normal charging rates according to the time properly spent by them and members of their staff in attending to matters arising in the winding up of the Company.

During the period from 18 December 2021 to 25 March 2022, the Joint liquidators' time costs amounted to 20.2 hours at a total cost of £6,61.75. Please contact Marion Anderson on 0203307 4214 or by email marion.anderson@interpathadvisory.com if you would like a detailed schedule of the Joint liquidators' costs per grade of staff and activity.

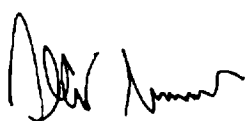
The Joint Liquidators' fees of £10,000 and expenses of £522.70 plus VAT were approved by Alliance Trust PLC and paid from the Company's funds.

Schedule of expenses for the period 18 December 2020 to 25 March 2022

The Joint Liquidators' expenses for the period totalled £522.70. Details of the amounts paid and accrued are as follows:

	Paid (£)	Accrued (£)	Total (£)
Bonding	137.50	-	137.50
Statutory advertising	385.20	-	385.20
	522.70	-	522.70

Signed



*Alliance Trust Services Limited - in Members' Voluntary Liquidation
Joint Liquidators' Final Account of the liquidation for the period from 18
December 2019 to 25 March 2022*

Blair Nimmo
Joint Liquidator

This final account has been prepared by Blair Carnegie Nimmo and Stephen John Absolom, the Joint Liquidators of the Company, solely to comply with their statutory duty under Section 94 of Insolvency Act 1986 and Rule 3.12 of the Insolvency (Scotland) (Receivership and Winding Rules) Rules 2018 to provide members with an update on the winding up of the liquidation of the estate, showing how it has been conducted and the Company's property disposed of, and for no other purpose.

This final account is not suitable to be relied upon by any other person, or for any other purpose, or in any other context including any investment decision in relation to any debt of or any financial interest in the Company. Any person that chooses to rely on this final account for any purpose or in any context other than under Section 94 of the Insolvency Act 1986 and Rule 3.12 of the Insolvency (Scotland) (Receivership and Winding Up) Rules 2018 does so at their own risk.

Blair Carnegie Nimmo is authorised to act and an Insolvency Practitioner by the Institute of Chartered Accountants in Scotland and Stephen John Absolom is authorised to act as an Insolvency Practitioner by the Institute of Chartered Accountants in England & Wales.

They are bound by the Insolvency Code of Ethics

The appointments of the Joint Liquidators are personal to them and, to the fullest extent permitted by law, Interpath Limited does not assume any responsibility and will not accept any liability to any person in respect of this final account or the conduct of the liquidation.

As officeholders, the Joint Liquidators are Data Controllers of personal data as defined by the Data Protection Act 2018. Personal data will be kept secure and processed only for matters relating to the appointment. For further information, please see our Privacy policy at – www.interpathadvisory.com/privacy-insolvency.

*Alliance Trust Services Limited - in Members' Voluntary Liquidation
Joint Liquidators' Final Account of the liquidation for the period from 18
December 2019 to 25 March 2022*

Appendix 1

Alliance Trust Services Limited - in Members' Voluntary Liquidation			
Abstract of receipts & payments			
Declaration of Solvency (£)		From 18/12/2021 To 19/01/2022 (£)	From 18/12/2019 To 19/01/2022 (£)
	ASSET REALISATIONS		
	Tax refunds (pre-liq.)	NIL	27,857.59
		NIL	27,857.59
	OTHER REALISATIONS		
	Bank interest, gross	NIL	0.45
70,847.39	Inter-company dividends	NIL	NIL
		NIL	0.45
	COST OF REALISATIONS		
	Liquidator's fees	NIL	(10,000.00)
	Liquidator's expenses	NIL	(522.70)
	Irrecoverable VAT	NIL	(2,104.54)
		NIL	(12,627.24)
	DISTRIBUTIONS		
	Ordinary shareholders	(15,230.80)	(15,230.80)
70,847.39		(15,230.80)	NIL