

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 2 0 1 8 8

Company name in full AHT Solutions Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Donald

Surname McKinnon

3 Liquidator's address

Building name/number 168

Street Bath Street

Post town Glasgow

County/Region

Postcode G 2 4 T P

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

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

d

2

d

9

m

1

m

1

y

2

y

0

y

2

y

1

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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
Craig Allison

Company name
Wylie & Bisset LLP

Address
168 Bath Street

Post town
Glasgow

County/Region

Postcode
G 2 4 T P

Country

DX

Telephone
01415667000



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



**AHT Solutions Limited
In Liquidation**

**Final Account by the Liquidator in terms of
Rules 3.11 and 3.12 of the Insolvency (Scotland)
(Receivership and Winding Up) Rules 2018
For the period 09 July 2021 to 19 November 2021**

AHT Solutions Limited– In Liquidation

Liquidator's final account

Donald McKinnon – Liquidator

1. Statutory Information

Company: AHT Solutions Limited

Company Number: SC320188

Former Registered Office: Moncrieff House 69
West Nile Street
Glasgow
G1 2QB

Liquidator: Donald McKinnon
Wylie & Bisset LLP
168 Bath Street
Glasgow
G2 4TP

IP No: 9272
Tel: 0141 566 7006
Email: recovery@wyliebisset.com

Date of Appointment: 09 July 2020

Changes to Office Holders: None

Charges: There are no Bond and Floating Charges registered against the company

AHT Solutions Limited– In Liquidation

Liquidator's final account

Donald McKinnon – Liquidator

2. Introduction

I was appointed as Liquidator of the company on 09 July 2020 and now present my final account to shareholders, pursuant to Rule 3.11 of the Insolvency (Scotland)(Receivership and Winding up) Rules 2018.

I have attached a copy of my receipts and payments to 19 November 2021.

3. Assets

An amount totalling £50,800.06 was recovered from the company's bank account.

£30,454.04 has been received in respect of a s458 relief claim.

A directors loan account of £109,801 has been distributed in specie.

A tax refund of £12.62 has been recovered.

4. Creditors

Floating Charge Creditors

There are provisions in the insolvency legislation that require a Liquidator to set aside a percentage of a Company's assets for the benefit of the unsecured creditors in cases where the Company granted a Floating Charge over its assets to a lender on or after 15 September 2003. This is known as the prescribed part of the net property. A Company's net property is the amount left after paying the preferential creditors and costs and expenses of the Liquidation but before paying the lender who holds a Floating Charge. A Liquidator has to set aside:

- 50% of the first £10,000 of the net property, and
- 20% of the remaining net property up to a maximum of £600,000

There are no floating charge holders, therefore, the provisions of the prescribed part do not apply.

Secured creditors

There are no secured creditors.

Preferential Creditors

There are no preferential creditors

Secondary Preferential Creditors

Legislation was enacted in the Finance Bill 2020, which gave HRMC a secondary preferential ranking, in respect of certain sums due to them, in the event of insolvency. This legislation came into force for

AHT Solutions Limited– In Liquidation

Liquidator's final account

Donald McKinnon – Liquidator

any insolvency procedures starting after 1 December 2020. The debts falling under this secondary preferential ranking are as follows: -

- Value Added Tax (VAT)
- Pay As You Earn (PAYE)
- Employee National Insurance Contributions (NICs)
- Student loan repayments
- Construction Industry Scheme deductions (CIS)

There are no secondary preferential creditors.

Ordinary Creditors

£121.41 has been paid to HMRC in respect of Corporation Tax.

Clearance from Hm Revenue & Customs

Full clearance to conclude the winding up has been provided by HM Revenue & Customs and there are no outstanding matters in respect of VAT, PAYE/NIC or Corporation Tax.

5. Return of Capital to Shareholders

To date, capital distributions totalling £77,334.31 have been paid to the Shareholders, summarised as follows:

Shareholder	Distribution Date	Amount of distribution (£)
Tracy Talbot	10/08/2020	36,450.26
Hugh Talbot	10/08/2020	3,169.59
Tracy Talbot	16/11/2021	34,697.30
Hugh Talbot	16/11/2021	3,017.16

6. Receipts and Payments

My statement of receipts and payments to 19 November 2021 is attached at Appendix I. You will note that there are no funds held on account.

7. Liquidator's fees and outlays

The following chapter deals with my remuneration as Liquidator in this case. In order to provide creditors with further information concerning Liquidator's fees a copy of a Creditors' Guide to Liquidator's Fees in Scotland is available in PDF format to download on R3, Association of Business Recovery Professionals' website: <https://www.r3.org.uk/technical-library/scotland/technical-guidance/fees>.

In terms of rules governing circulars to creditors, I am also obliged to make reference to Statement of Insolvency Practice 9 (Scotland) ("SIP9") which deals with the remuneration of Insolvency Office holders

AHT Solutions Limited– In Liquidation

Liquidator's final account

Donald McKinnon – Liquidator

in every circular. This is also available in PDF format to download on R3, Association of Business Recovery Professionals' website: <https://www.r3.org.uk/technical-library/scotland/sips/>

You may request hard copies of the above document, as follows:

- In writing to Craig Allison at the above address; or
- By telephoning Craig Allison on the above telephone number; or
- By emailing info@wyliebisset.com. Please ensure that the name of the debtor or insolvent company is clearly displayed in the email title. Include in the email the name of the creditor and your postal address if different to the address to which this letter has been sent.

My fees as liquidator were approved by a resolution of the members, and were fixed at £3,500 plus VAT. My fees were paid on 25 August 2020 from the funds held on account at that time. My time costs to date amount to £5,687.52, which is represented by 57.78 hours at an average hourly rate of £98.43. A summary of my time costs are detailed at Appendix II.

A Creditors' Guide to Fees, which provides information regarding creditors' rights in relation to Insolvency Practitioners' fees, can be accessed at Creditor guides to office holders' remuneration at www.icas.com. A hard copy is available on request.

The following outlays / disbursements have been incurred during my period in office:

	£
Specific Bond	120.00
Statutory Advertising	191.00
	<hr/>
Total	311.00

I arranged for the Company to be deregistered for VAT upon my appointment, however, I was able to reclaim VAT on outlays, where applicable.

8. Liquidators release

I will vacate office upon delivery of my final account to the Accountant in Bankruptcy and Registrar of Companies under section 171(6)(3) of the Insolvency Act 1986 and will be released under section 173(2)(d)(4).



Donald McKinnon
Liquidator

AHT Solutions Limited– In Liquidation

Liquidator's final account

Donald McKinnon – Liquidator

APPENDIX I – LIQUIDATOR'S RECEIPTS AND PAYMENTS ACCOUNT

Declaration of Solvency £		From 09/07/2020 To 19/11/2021 £	From 09/07/2020 To 19/11/2021 £
	ASSET REALISATIONS		
74,663.00	Cash at Bank	50,800.06	50,800.06
109,801.00	Directors Loan Account	109,801.00	109,801.00
30,375.00	S458 Relief	30,454.04	30,454.04
	Tax Refund	12.62	12.62
		<u>191,067.72</u>	<u>191,067.72</u>
	COST OF REALISATIONS		
(4,200.00)	Office Holders Fees	3,500.00	3,500.00
	Specific Bond	120.00	120.00
	Statutory Advertising	191.00	191.00
		<u>(3,811.00)</u>	<u>(3,811.00)</u>
	UNSECURED CREDITORS		
(23,872.00)	Inland Revenue	NIL	NIL
		<u>NIL</u>	<u>NIL</u>
	DISTRIBUTIONS		
	Ordinary Creditors	121.41	121.41
	Ordinary Shareholders	187,135.31	187,135.31
		<u>(187,256.72)</u>	<u>(187,256.72)</u>
186,767.00		NIL	NIL
	REPRESENTED BY		
			NIL

AHT Solutions Limited– In Liquidation

Liquidator's final account

Donald McKinnon – Liquidator

APPENDIX II – SIP 9 TIME SUMMARY FOR THE PERIOD 09/07/2020 – 19/11/2021

Classification of work function

Statutory, Administration & Planning
Investigations
Realisation of Assets
Trading
Creditors
Closure
TOTAL

Liquidator		Managers		Other Senior Professionals		Assistants & Support Staff		TOTALS		
Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Average Rate (£)
0.00	0.00	36.80	2834.27	2.90	551.00	8.28	816.75	47.98	4202.02	87.57
0.00	0.00	6.10	1144.00	1.10	209.00	2.60	132.50	9.80	1485.50	151.58
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	42.90	3978.27	4.00	760.00	10.88	949.25	57.78	5687.52	98.43

Disbursements incurred:	Net (£)
Postage	
Experian	
Registers Direct	
AUA Insolvency Risk Services	
JLT Speciality	
Printing & Copying	
Travel	
Other	

Unbilled WIP £5,687.52 (excl. VAT)			
The minimum units of time charged is 6 minutes.			
Hourly Charge out Rates (£)	From 1/7/17	From 1/7/18	From 1/7/19
Partners	225	255 to 330	265 to 335
Managers	145 to 150	180 to 215	190 to 260
Senior Administrators	85 to 105	85 to 105	85 to 149
Assistants	45 to 85	50 to 80	50 to 84
Support staff	25 to 42	25 to 45	25 to 49