

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 4 3 0 3 6

Company name in full Bremner Management Support Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Richard

Surname Gardiner

3 Liquidator's address

Building name/number 3 Castle Court

Street Carnegie Campus

Post town Dunfermline

County/Region

Postcode K Y 1 1 8 P 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

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.

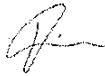
7

Sign and date

Liquidator's signature

Signature

X



X

Signature date

d

d

m

m

y

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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

Jemma Kirk

Company name

Thomson Cooper

Address

3 Castle Court

Carnegie Campus

Post town

Dunfermline

County/Region

Postcode

K Y 1 1 8 P B

Country

DX

Telephone

01383 628800



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

**BREMNER MANAGEMENT SUPPORT LIMITED
– IN MEMBERS VOLUNTARY LIQUIDATION**

**LIQUIDATOR'S FINAL ACCOUNT TO MEMBERS
PURSUANT TO SECTION 94 INSOLVENCY ACT 1986
AND TO RULES 3.11 AND 7.9
INSOLVENCY (SCOTLAND) (RECEIVERSHIP AND WINDING UP) RULES 2018**

Prepared by: Richard Gardiner
Liquidator
Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

Tel 01383 628800

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4. Receipts and Payments Summary
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7. Outcome for Members
8. Other Matters / Close of Liquidation

APPENDICES

- A. Receipts and Payments Summary

1. PURPOSE OF REPORT

- 1.1 This report is prepared in accordance with Rules 3.11 and 7.9 of the Insolvency (Scotland) (Receivership And Winding Up) Rules 2018 ("the Rules") and in terms of Section 94 of the Insolvency Act 1986 ("the Act").

2. LIQUIDATOR'S APPOINTMENT

- 2.1 I was appointed Liquidator of the company at a meeting of the company's members on 19 June 2018. I am authorised to act as an Insolvency Practitioner in the UK by The Institute of Chartered Accountants of Scotland and bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

3. STATUTORY INFORMATION

3.1 Company information

Company Number: SC343036

Incorporated: 16 May 2008

Nature of Business: Management consultancy activities other than financial management

Registered Office: 3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Formerly: 3 St David's Business Park
Dalgety Bay
Dunfermline
Fife
KY11 9PF

Share Capital:	Authorised:	100 ordinary shares of £1
	Issued:	100 ordinary shares of £1

Shareholder:	Alexander George Bremner	100 ordinary shares
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Director:	Alexander George Bremner
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Company Secretary: N/A

Charges: N/A

4. RECEIPTS AND PAYMENTS SUMMARY

- 4.1 My receipts and payments account for the period from 19 June 2021 to date is attached at Appendix A and this also incorporates my receipts and payments for the full period of the liquidation.

5. WORK UNDERTAKEN INCLUDING REALISATIONS OF ASSETS

Asset Realisations

Cash at Bank

- 5.1 £212,928.17 was recovered from the company's bank account.

Corporation Tax Refund

- 5.2 A small balance of £13.19 was received from HMRC in relation to a Corporation Tax refund due to the company.

Interest received

- 5.3 Funds were held in an interest-bearing bank account and a nominal sum of £4.13 interest has been received on the funds during the course of the liquidation.

Costs incurred

- 5.4 Costs were as follows.

- (i) £255.00 was paid in respect of the Specific Bond.
- (ii) Accountancy fees of £2,000 were paid.
- (iii) £266.58 was in respect of placing statutory notices.

- 5.5 My remuneration is explained in further detail at section 6 below.

- 5.6 VAT was recoverable on costs incurred as the company was previously registered for VAT.

General Administration and Investigation

- 5.7 During the course of the liquidation I am obliged to document any decisions that affect the case, to maintain records to demonstrate how the liquidation has been administered and undertake regular reviews to ensure that matters are progressed timeously and that the case remains adequately bonded. I am also required to comply with insolvency legislation and best practice in carrying out my duties, including requirements for reporting to the company's members. I am also required to ensure all taxation matters are up to date and to seek clearance to close the liquidation from H M Revenue & Customs.

- 5.8 Whilst this work has no direct financial benefit to the members it has to be undertaken.

6. LIQUIDATOR'S COSTS AND REMUNERATION CHARGED


- 6.1 My remuneration was agreed at the outset of the liquidation on a fixed fee basis set at £2,000.00 and further approval was given by the company's members for me to draw this sum.
- 6.2 Additional time costs were incurred over and above this balance due to the requirement to liaise with HMRC in relation to an issue with a refund owed to the company which never materialised. It was agreed that the small balance of £13.19 received from HMRC in relation to the Corporation Tax refund due would be applied to these costs. This balance has now been drawn.

7. OUTCOME FOR MEMBERS

- 7.1 A first distribution totalling £205,000, at a rate of £2,050 per share, was paid to the shareholder on 1 August 2018.
- 7.2 A second and final distribution of £5,024.81 at a rate of £52.05 per share, was paid to the shareholder on 27 February 2019.
- 7.3 On 6 April 2019, The Insolvency (Scotland) (Receivership and Winding Up) Rules 2018 ("the Rules") replaced those parts of the Insolvency (Scotland) Rules 1986 that applied to Liquidations. As a result, there is no longer a requirement to call and advertise a final meeting in Members Voluntary Liquidations. Accordingly, the sum of £91.91 which had been retained to cover the final advertising costs was forwarded to the shareholder on 1 July 2019.

8. OTHER MATTERS / CONCLUSION OF LIQUIDATION

- 8.1 As above this report is my final account to members and a Notice in this regard accompanies the Report. I will be granted my release and vacate office on filing my final account with the Registrar of Companies and Accountant in Bankruptcy.



Richard Gardiner
Liquidator
10 August 2022

Appendix A

RECEIPTS AND PAYMENTS SUMMARY

- A.1 For the period 19 June 2021 to date also incorporating the full period of the liquidation.

Bremner Management Support Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Declaration of Solvency £		From 19/06/2021 To 10/08/2022 £	From 19/06/2018 To 10/08/2022 £
	ASSET REALISATIONS		
	Tax Refund	NIL	13.19
213,360.00	Cash at Bank	NIL	212,928.17
	Bank Interest Gross	NIL	4.13
		NIL	212,945.49
	COST OF REALISATIONS		
	Specific Bond	NIL	255.00
	Office Holders Fees	13.19	2,013.19
	Accountancy Fees	NIL	114.00
	Statutory Advertising	NIL	266.58
		(13.19)	(2,648.77)
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	NIL	210,296.72
		NIL	(210,296.72)
213,260.00		(13.19)	0.00
	REPRESENTED BY		
			NIL



Richard Gardiner
Liquidator