

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 4 6 6 7 7 6

Company name in full Armour Consultancy Ltd

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Donald Iain

Surname McNaught

3 Liquidator's address

Building name/number 227 West George Street

Street

Post town Glasgow

County/Region

Postcode G 2 2 N D

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.

LIQ13 (Scot)

Notice of final account prior to dissolution in MVL

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

1

d

6

m

0

m

5

y

2

y

0

y

2

y

3

LIQ13 (Scot)

Notice of final account prior to dissolution in MVL



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

Angela Hindmarch

Company name

Johnston Carmichael LLP

Address

227 West George Street

Post town

Glasgow

County/Region

Postcode

G

2

2

N

D

Country

DX

Telephone

0141 222 5800



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.

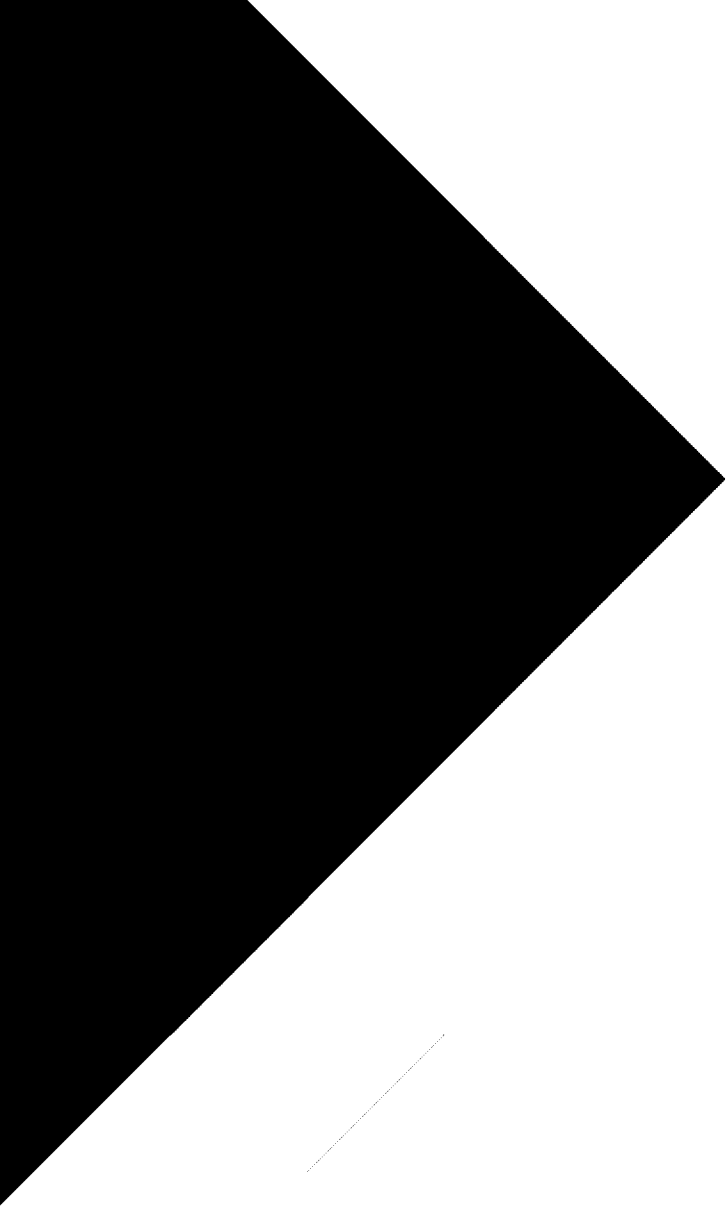


Further information

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

Declaration of Solvency	£	£	£
	COSTS OF REALISATION		
	VAT - Unrecoverable	41.67	(41.67)
	ASSET REALISATIONS		
5,708.00	CT Tax Refund	13.60	
130.00	VAT Refund	NIL	
97,254.00	Cash at Bank	103,086.65	
	Bank Interest Gross	0.70	103,100.95
	COST OF REALISATIONS		
(2,865.00)	Specific Bond	100.00	
	Office Holders Fees	2,708.33	
	Stationery & Postage	20.00	
	Anti-Money Laundering Compliance	100.00	
	Statutory Advertising	190.00	(3,118.33)
	DISTRIBUTIONS		
	Ordinary Shareholders	99,940.95	(99,940.95)
100,227.00			(0.00)
	REPRESENTED BY		
			NIL
		Donald McNaught	
		Liquidator	



JOHNSTON
CARMICHAEL

**Armour Consultancy Ltd
(in Members' Voluntary Liquidation)**

**Liquidator's final progress report
for the period 16 July 2021 to 16 May 2023**

Delivered on 16 May 2023

Contents

1. Purpose of this report
2. Progress during the period
3. Receipts and Payments Account
4. Assets that remain to be realised
5. Distributions to members
6. Liquidator's remuneration and expenses
7. Matters outstanding
8. Conclusion of the liquidation

Appendix I: Identification details for the proceedings

Appendix II: Receipts and Payments Account

Important Notice

This report has been prepared for the sole purpose of updating members pursuant to the Insolvency Act 1986 (as amended).

This report contains the information required by s.94(1) of the Insolvency Act 1986 and rules 3.11 and 7.9 of The Insolvency (Scotland) (Receivership and Winding up) Rules 2018.

The report is private and confidential and may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by members for any purpose other than informing them, or by any other person for any purpose whatsoever.

1. Purpose of this report

This report is being delivered to the members of Armour Consultancy Ltd (in Members' Voluntary Liquidation) ("the Company") in accordance with Rules 3.11 and 7.9 of The Insolvency (Scotland) (Receivership and Winding up) Rules 2018 ("ISRWU18").

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

- a summary of the Liquidator's Receipts and Payments for the period of the liquidation, commencing on 16 July 2021 and up to and including 16 May 2023 ("the period");
- details of the Liquidator's remuneration and expenses for the period and identifying any remuneration and expenses charged since the last progress report issued to members (if any);
- a description of the things done by the Liquidator in the liquidation in respect of which remuneration was charged and expenses incurred.

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

2. Progress during the period

Statutory duties

The Liquidator has complied with their statutory duties in the period, including:

- filing the Declaration of Solvency with the Accountant in Bankruptcy within 15 days of being appointed;
- filing the resolutions to wind up the Company at Companies House;
- changing the Company's registered office address;
- putting in place specific penalty bond for the liquidation;
- advertising the Liquidator's appointment in The Edinburgh Gazette;
- submitting a VAT 769 notifying HM Revenue & Customs ("HMRC") of the Liquidator's appointment;
- notifying HMRC's members' voluntary liquidation team of the Liquidator's appointment;
- setting up case files and a record for the liquidation; and
- maintaining appropriate accounting records for the liquidation.

3. Receipts and Payments Account

A Receipts and Payments Account showing details of any asset realisations and expenses paid in the period is shown at Appendix II.

4. Assets that remain to be realised

All assets of the Company have now been realised. There will be no further asset realisations in the liquidation.

5. Distributions to members

The following distributions to members were declared in the period:

Date Declared	Amount (£)	Narrative	Name of member
17/07/2021	70,125.00	1 st interim cash distribution	Timothy Armour
17/07/2021	23,375.00	1 st interim cash distribution	Angela Armour
28/09/2021	4,414.99	2 nd interim cash distribution	Timothy Armour
28/09/2021	1,471.66	2 nd interim cash distribution	Angela Armour
10/05/2023	415.72	3 rd and final cash distribution	Timothy Armour
10/05/2023	138.58	3 rd and final cash distribution	Angela Armour
Total	99,940.95		

6. Liquidator's remuneration and expenses

The basis of my remuneration was set out in my engagement letter with the Company and agreed by the Company's members in the resolutions they passed on 16 July 2021.

It was agreed that my remuneration would be fixed as a set amount exclusive of VAT and expenses.

Setting the basis of my remuneration as above was expected to produce a fair, reasonable and proportionate reflection of the work that I anticipated would be undertaken during the liquidation based upon my knowledge of the Company's assets and liabilities at the time I issued my engagement letter.

In line with the liquidator's original terms of engagement a further, restricted, fee of £250 including VAT will be drawn on closure.

If any member would like further details of my time costs, split by grade of staff and the nature of the work performed in accordance with Statement of Insolvency Practice 9, please email angela.hindmarch@jcca.co.uk and I will provide that information.

A copy of Statement of Insolvency Practice 9, effective from 1 April 2021, can be downloaded here <https://www.icas.com/professional-resources/insolvency/support-and-guidance/statements-of-insolvency-practice-sips>.

7. Matters outstanding

There are no matters outstanding.

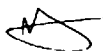
8. Conclusion of the liquidation

The Liquidator has delivered their final account to the Registrar of Companies and the Accountant in Bankruptcy, and they have vacated office as Liquidator in accordance with s.171(6) of the Insolvency Act 1986. At this time the Liquidator has also been released, meaning they are discharged from all liability both in respect of their acts or omissions in the winding up and otherwise in relation to their conduct as Liquidator.

The Company will be dissolved and cease to exist as a legal entity three months from this date as the Liquidator has delivered their final account to Companies House.

If you have any questions in relation to any matter in this report please feel free to contact my colleague Angela Hindmarch by telephone on 0141 222 5800 or by email at angela.hindmarch@jcca.co.uk.

Yours faithfully



Donald McNaught
Liquidator

Donald McNaught has been appointed as Liquidator of Armour Consultancy Ltd. Donald McNaught 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. Armour Consultancy Ltd 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:	Armour Consultancy Ltd (in Members' Voluntary Liquidation)
Company number:	SC466776
Office-holder:	Donald McNaught
Nature of office-holder's appointment:	Liquidator
Date of Liquidator's appointment:	16 July 2021
Details of any changes in the Liquidator:	N/A
Contact details for office-holder:	Johnston Carmichael LLP 227 West George Street, Glasgow, G2 2ND Telephone: 0141 222 5800

Appendix II: Receipts and Payments Account

Armour Consultancy Ltd (In Liquidation) Liquidator's Summary of Receipts & Payments

Declaration of Solvency £		From 16/07/2021 To 16/05/2023 £	From 16/07/2021 To 16/05/2023 £
	COSTS OF REALISATION		
	VAT - Unrecoverable	41.67	41.67
		(41.67)	(41.67)
	ASSET REALISATIONS		
	Bank Interest Gross	0.70	0.70
97,254.00	Cash at Bank	103,086.65	103,086.65
5,708.00	CT Tax Refund	13.60	13.60
130.00	VAT Refund	NIL	NIL
		103,100.95	103,100.95
	COST OF REALISATIONS		
	Anti-Money Laundering Compliance	100.00	100.00
(2,865.00)	Office Holders Fees	2,708.33	2,708.33
	Specific Bond	100.00	100.00
	Stationery & Postage	20.00	20.00
	Statutory Advertising	190.00	190.00
		(3,118.33)	(3,118.33)
	DISTRIBUTIONS		
	Ordinary Shareholders	99,940.95	99,940.95
		(99,940.95)	(99,940.95)
100,227.00		NIL	NIL
	REPRESENTED BY		
			NIL

Notes

1. All figures are exclusive of VAT where appropriate.
2. The Receipts and Payments account above shows actual realisations and costs received or paid in the period. It does not account for estimated future realisations or costs.