

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 5 1 1 1 0 2

Company name in full SC St Rollox Limited

→ **Filling in this form**

Please complete in typescript or in bold black capitals.

2 Liquidator's name

Full forename(s) Nicholas James

Surname Timpson

3 Liquidator's address

Building name/number 10

Street Fleet Place

Post town

County/Region London

Postcode E C 4 M 7 R B

Country England

4 Liquidator's name ①

Full forename(s) Blair Carnegie

Surname Nimmo

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

County/Region Glasgow

Postcode G 2 5 H F

Country Scotland

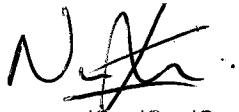
② **Other liquidator**

Use this section to tell us about another liquidator.

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6	Final account	
	<input checked="" type="checkbox"/> 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	<table border="1"><tr><td>^d</td><td>^d</td><td>^m</td><td>^y</td><td></td><td></td><td></td><td></td></tr><tr><td>0</td><td>7</td><td>1</td><td>1</td><td>2</td><td>0</td><td>2</td><td>2</td></tr></table>	^d	^d	^m	^y					0	7	1	1	2	0	2	2	
^d	^d	^m	^y															
0	7	1	1	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	
County/Region	Glasgow
Postcode	G 2 5 H F
Country	Scotland
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

SC St Rollox Limited - in Members' Voluntary Liquidation (the 'Company')

Joint Liquidators' final account of the liquidation for the period from 25 January 2021 to 3 November 2022

Name	SC St Rollox Limited
Trading name / Former names	None
Company number	SC511102
Most recent principal trading address prior to liquidation	Venlaw, 349 Bath Street, Glasgow, G2 4AA
Registered office prior to liquidation	Venlaw, 349 Bath Street, Glasgow, G2 4AA
Current registered office	c/o Interpath Ltd, 5th Floor, 130 St. Vincent Street, Glasgow, G2 5HF
Joint Liquidators	Nick Timpson and Blair Nimmo Steve Absolom replaced Mark Orton as Joint Liquidator on 15 June 2021 Nick Timpson replaced Steve Absolom as Joint Liquidator on 17 June 2022
Joint Liquidators' address	Interpath Ltd, 5th Floor, 130 St. Vincent Street, Glasgow, G2 5HF
Date of appointment	25 January 2021
Appointed by	Members

Sale of KPMG's restructuring turnaround business

KPMG LLP has sold its restructuring turnaround services business to Interpath Ltd ('**Interpath**'), a new company backed by HIG Capital. The sale completed on 4 May 2021.

Replacement of Liquidator

On 17 June 2022, an order was made by the Court of Session appointing Nick Timpson as Joint Liquidator of the Company in place of Steve Absolom, following his resignation. In accordance with the order, members were given notice of the replacement of Steve Absolom as Joint Liquidator by advertisement in the Metro Scotland Newspaper on 27 June 2022.

Receipts and payments

Declaration of solvency	Receipts and Payments	25 January 2021 to 24 January 2022	25 January 2021 to 3 November 2022
£		£	£
	ASSET REALISATIONS		
1	Intercompany Debtor	-	-
	COST OF REALISATIONS		
	None	-	-
	CREDITORS		
	None	-	-
	DISTRIBUTIONS		
	None	-	-
1			NIL

There have been no receipts or payments.

The declaration of solvency, sworn by the Company's directors prior to the commencement of the liquidation, showed a £1 intercompany debtor, reflecting unpaid share capital. The debt was distributed by set off to the sole shareholder, SC TS Holdings Ltd (see 'Distributions' below)

Creditors

The Company had no known creditors.

A notice to creditors to prove their claims in the liquidation was advertised in the Edinburgh Gazette on 5 February 2021 and the Metro Scotland on 10 February 2021.

No creditors were forthcoming as a result of these advertisements.

Tax

All pre-liquidation corporation tax matters were handled by Grant Thornton, who prepared and submitted all outstanding returns up to the date of the commencement of the liquidation to HM Revenue & Customs ('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

On 16 October 2022, the Joint Liquidators declared a first and final distribution of the assets of the Company to SC TS Holdings Ltd, as the sole beneficial shareholder of the Company.

The distribution was at the rate of £1 per £1 ordinary share and was effected by set off against the debt of £1 due to the Company by SC TS Holdings Ltd.

Joint Liquidators' remuneration and expenses

A written resolution was passed on 25 January 2021 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.

*SC St Rollox Limited - in Members' Voluntary Liquidation
Liquidators' final account of the liquidation for the period from 25
January 2021 to 3 November 2022*

The Joint Liquidators' expenses for the period total £214.36. Details of the amounts paid and accrued are as follows:

	Paid (£)	Accrued (£)	Total (£)
Bonding	20.00	-	20.00
Statutory advertising	183.36	-	183.36
Land registry searches	11.00	-	11.00
	214.36	-	214.36

During the period, the Joint Liquidators' remuneration of £2,450.00 and expenses totalling £214.36 have been paid the Company's parent, SC TS Holdings Ltd.

Signed 

Nick Timpson
Joint Liquidator

This final account has been prepared by Nicholas James Timpson and Blair Carnegie Nimmo, 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.

Nicholas James Timpson is authorised to act as an Insolvency Practitioner by the Institute of Chartered Accountants in England & Wales.

Blair Carnegie Nimmo is authorised to act as an Insolvency Practitioner by the Institute of Chartered Accountants of Scotland.

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.