

# 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](http://www.gov.uk/companieshouse)

### 1 Company details

Company number S C 1 4 1 2 7 7

Company name in full Livingston Auto Parts Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Stephen Roland

Surname Browne

### 3 Liquidator's address

Building name/number Teneo Restructuring Limited

Street 156 Great Charles Street

Queensway

Post town Birmingham

County/Region

Postcode E C 4 A 3 H Q

Country United Kingdom

### 4 Liquidator's name ①

Full forename(s) Adrian Peter

Surname Berry

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number Teneo Restructuring Limited

Street 156 Great Charles Street

Queensway

Post town Birmingham

County/Region

Postcode B 3 3 H N

Country United Kingdom

#### 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.

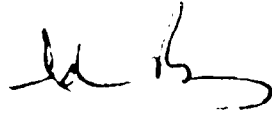
7

## Sign and date

Liquidator's signature

Signature

X



X

Signature date

d

d

m

m

y

y

y

y

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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	Tia Elkington						
Company name	Teneo Restructuring Limited						
Address	156 Great Charles Street						
	Queensway						
Post town	Birmingham						
County/Region							
Postcode	B	3		3	H	N	
Country							
DX							
Telephone	0113 396 0147						



### 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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)**

Autoquip (Midlands) Limited (Company Number: 03946113)  
Big Wheels Services Limited (Company Number: 01470883)  
BTN Turbo Charger Service Limited (Company Number: 01173050)  
CAT Automotive Limited (Company Number: 03685617)  
Central Truck & Bus Parts Limited (Company Number: 03873532)  
Discount Car Spares Limited (Company Number: 04723113)  
F M S Autoparts Limited (Company Number: 07881065)  
Lally Brothers Holdings Limited (Company Number: 11710782)  
Luton Motor Factors Ltd (Company Number: 07383249)  
(ALL IN MEMBERS' VOLUNTARY LIQUIDATION)  
("the Companies")

Matrix House  
Basing View  
Basingstoke  
England  
RG21 4DZ

**FINAL ACCOUNTS PURSUANT TO RULE 5.9 OF THE INSOLVENCY (ENGLAND & WALES) RULES 2016 ("the Rules") AND SECTION 94 OF THE INSOLVENCY ACT 1986 (AS AMENDED) ("the Act")**

20 December 2021

Adrian Peter Berry and Stephen Roland Browne ("the Liquidators") were appointed Joint Liquidators of the Companies further to resolutions of the members of each company dated 29 March 2021. All licensed Insolvency Practitioners of Teneo Restructuring Limited ("Teneo") are licensed in the UK to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales.

For the purpose of section 231 of the Act, the Liquidators confirm that they are authorised to carry out all functions, duties and powers by either of them jointly and severally.

This report has been prepared for the sole purpose of updating the members for information purposes. The report may not be relied upon, referred to, reproduced or quoted from, in whole or in part, by the members for any purpose other than updating them for information purposes, or by any other person for any purpose whatsoever.

A.P. Berry and S. R Browne  
Teneo Restructuring Limited  
156 Great Charles Street  
Queensway  
Birmingham  
B3 3HN

Tel: +44 (0) 113 396 0147

## 1. SUMMARY OF EVENTS

Key Messages	Commentary
<b>Important Notice re Liquidators' Contact details</b>	<ul style="list-style-type: none"> <li>On 29 May 2021 the UK Restructuring Practice of Deloitte LLP was sold to Teneo Restructuring Limited (the "Transaction"). The majority of live insolvency appointments, including these solvent liquidation appointments, were transferred to Teneo Restructuring Limited ("Teneo"), with their respective officeholders, as part of the Transaction. Our Teneo contact details are provided on the bottom left hand of the cover page.</li> </ul>
<b>Conduct of the liquidations</b>	<ul style="list-style-type: none"> <li>The matters completed during the liquidations include mandatory liquidation tasks such as statutory advertising, filings at Companies House, notifications of the liquidations and obtaining clearances / searches from HM Land Registry and the Pension Tracing Service. In addition, a six-monthly case review has also been carried out.</li> <li>The Liquidators also liaised with the Companies, their tax advisors and HM Revenue &amp; Customs ("HMRC") with regard to the submission of outstanding tax returns and the finalisation of all tax matters.</li> <li>Autoquip (Midlands) Limited had Corporation Tax interest from 2018 &amp; 2019 which remained unpaid.</li> </ul> <p>Central Bus Truck Parts Limited had Corporation Tax interest from 2018 which remained unpaid</p> <p>HMRC advised they expected a tax return for the liquidation period for BTN Turbo Charger Service Limited. We wrote again to HMRC on 4 October 2021 to confirm no income had been received in the liquidation.</p> <p>Alliance Automotive UK Limited has now settled all outstanding interest payments in respect of corporation tax due by three of the companies, as outlined above.</p> <p>Following the resolution of the outstanding matters, as summarised above, the HMRC Corporation Tax team issued tax clearance for BTN Turbo Charger Service Limited on 16 November 2021. Clearance for Autoquip (Midlands) Limited and Central Bus Truck Parts Limited was verbally received from HMRC on 26 November 2021.</p> <ul style="list-style-type: none"> <li>Corporation Tax clearance was received for the rest of the Companies on 29 July 2021.</li> <li>There have been no receipts or payments in any of the Companies. All costs, including our remuneration, were met by Alliance Automotive UK Limited.</li> <li>Other than the Corporation Tax interest balances as noted above, no creditors' claims were notified to the Liquidators in respect of any of the Companies.</li> </ul>

	<ul style="list-style-type: none"> <li>The Liquidators issued a 21 day notice to the HMRC EIS service team on 29 September 2021 requesting they submit all claims in the liquidations by no later than 21 October 2021. No claims were received by the deadline and no claims have been received to date. The notice was issued as tax clearance to conclude the liquidations had not been provided following several requests. We understand the relevant department responsible for issuing tax clearances within HMRC continue to work through a backlog of correspondence as a result of Covid-19 related matters.</li> <li>In the remote event a valid claim arises in respect of Corporation Tax, VAT or PAYE, the members of the respective Companies have confirmed they would meet the liability in full together with any interest due. The Liquidators therefore consider that their duties in respect to any potential claim have been discharged and can move to close the liquidations.</li> </ul>
<b>Costs of the liquidations</b>	<ul style="list-style-type: none"> <li>Our remuneration was fixed in each of the Companies by the respective members on a time-cost basis, and, as there were no funds in the estates, are being met by Alliance Automotive UK Limited, with whom we agreed to limit our fee to £32,000 plus VAT and disbursements.</li> <li>Our fees relate to the liquidation of the Companies and one connected Scottish registered company (Livingston Auto Parts Limited), which was placed into liquidation on the same day and is subject to separate statutory reporting requirements.</li> <li>We have been paid £19,245 in total to date, excluding disbursements and VAT. A final invoice for £12,755 plus VAT has been raised and will be paid in due course by Automotive Alliance UK Limited.</li> </ul>
<b>Distributions to the members</b>	<ul style="list-style-type: none"> <li><b>Autoguip (Midlands) Limited</b> - A first and final in specie distribution was made to the member, Alliance Automotive UK Limited on 16 December 2021. A total of £100 was distributed in respect of the intercompany receivable balance due to the Company from Alliance Automotive UK Limited, which equates to a rate of £1 per ordinary share of £1.</li> <li><b>Big Wheel Services Limited</b> - A first and final in specie distribution was made to the member, Alliance Automotive UK Limited on 16 December 2021. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Alliance Automotive UK Limited, which equates to a rate of £1 per ordinary share of £1.</li> <li><b>BTN Turbo Charger Service Limited</b> - A first and final in specie distribution was made to the member, FPS Distribution Limited on 16 December 2021. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from FPS Distribution Limited, which equates to a rate of £1 per ordinary share of £1.</li> </ul>

	<ul style="list-style-type: none"> <li>• <b>CAT Automotive Limited</b> - A first and final in specie distribution was made to the member, Alliance Automotive UK Limited, on 16 December 2021. A total of £200 was distributed in respect of the intercompany receivable balance due to the Company from Alliance Automotive UK Limited, which equates to a rate of £1 per ordinary share of £1.</li> <li>• <b>Central Truck &amp; Bus Parts Limited</b> - A first and final in specie distribution was made to the member, Alliance Automotive UK Limited, on 16 December 2021. A total of £3 was distributed in respect of the intercompany receivable balance due to the Company from Alliance Automotive UK Limited, which equates to a rate of £1 per ordinary share of £1.</li> <li>• <b>Discount Car Spares Limited</b> - A first and final in specie distribution was made to the member, Alliance Automotive UK Limited, on 16 December 2021. A total of £400 was distributed in respect of the intercompany receivable balance due to the Company from Alliance Automotive UK Limited, which equates to a rate of £1 per ordinary share of £1.</li> <li>• <b>F M S Autoparts Limited</b> - A first and final in specie distribution was made to the member, Alliance Automotive UK Limited, on 16 December 2021. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Lally Brothers Holdings Limited, which equates to a rate of £1 per ordinary share of £1.</li> <li>• <b>Lally Brothers Holdings Limited</b> - A first and final in specie distribution was made to the member, Alliance Automotive UK Limited, on 16 December 2021. A total of £8 was distributed in respect of the intercompany receivable balance due to the Company from Alliance Automotive UK Limited, which equates to a rate of £1 per ordinary share of £1.</li> <li>• <b>Luton Motor Factors Limited</b> - A first and final in specie distribution was made to the member, Alliance Automotive UK Limited, on 16 December 2021. A total of £200 was distributed in respect of the intercompany receivable balance due to the Company from Alliance Automotive UK Limited, which equates to a rate of £1 per ordinary share of £1.</li> </ul>
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## 2. LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNTS AND COSTS

All costs will be met by Alliance Automotive UK Limited.

### 2.1 Receipts and Payments

There have been no transactions during the liquidations, as evidenced below:

#### Autoquip (Midlands) Limited

£	<i>Declaration of Solvency values</i>	<b>29 Mar 2021 to 20 Dec 2021</b>
<b>Receipts</b>		
Intercompany Debtor	100	-
<b>Total receipts</b>	<b>100</b>	<b>-</b>
<b>Payments</b>		
	-	-
<b>Total payments</b>	<b>Nil</b>	<b>-</b>
<b>Balance</b>	<b>100</b>	<b>Nil</b>

1. A first and final in specie distribution was made to the member, Alliance Automotive UK Limited, on 16 December 2021. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Alliance Automotive UK Limited, which equates to a rate of £1 per ordinary share of £1.

#### Big Wheels Services Limited

£	<i>Declaration of Solvency values</i>	<b>29 Mar 2021 to 20 Dec 2021</b>
<b>Receipts</b>		
Intercompany Debtor	1	-
<b>Total receipts</b>	<b>1</b>	<b>-</b>
<b>Payments</b>		
		-
<b>Total payments</b>	<b>Nil</b>	<b>-</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final in specie distribution was made to the member, Alliance Automotive UK Limited, on 16 December 2021. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Alliance Automotive UK Limited, which equates to a rate of £1 per ordinary share of £1.



**BTN Turbo Charger Service Limited**

<b>£</b>	<i>Declaration of Solvency values</i>	<b>29 Mar 2021 to 20 Dec 2021</b>
<b>Receipts</b>		
Intercompany Debtor	1	-
<b>Total receipts</b>	<b>1</b>	<b>-</b>
<b>Payments</b>		
<b>Total payments</b>	<b>Nil</b>	<b>-</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final in specie distribution was made to the member, FPS Distribution Limited, on 16 December 2021. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from FPS Distribution Limited, which equates to a rate of £1 per ordinary share of £1.

**Cat Automotive Limited**

<b>£</b>	<i>Declaration of Solvency values</i>	<b>29 Mar 2021 to 20 Dec 2021</b>
<b>Receipts</b>		
Intercompany Debtor	200	-
<b>Total receipts</b>	<b>200</b>	<b>-</b>
<b>Payments</b>		
<b>Total payments</b>	<b>Nil</b>	<b>-</b>
<b>Balance</b>	<b>200</b>	<b>Nil</b>

1. A first and final in specie distribution was made to the member, Alliance Automotive UK Limited, on 16 December 2021. A total of £200 was distributed in respect of the intercompany receivable balance due to the Company from Alliance Automotive UK Limited, which equates to a rate of £1 per ordinary share of £1.

### Central Truck & Bus Parts Limited

£	<i>Declaration of Solvency values</i>	<b>29 Mar 2021 to 20 Dec 2021</b>
<b>Receipts</b>		
Intercompany Debtor	3	-
<b>Total receipts</b>	<b>3</b>	<b>-</b>
<b>Payments</b>		
<b>Total payments</b>	<b>Nil</b>	<b>-</b>
<b>Balance</b>	<b>3</b>	<b>Nil</b>

1. A first and final in specie distribution was made to the member, Alliance Automotive UK Limited, on 16 December 2021. A total of £3 was distributed in respect of the intercompany receivable balance due to the Company from Alliance Automotive UK Limited, which equates to a rate of £1 per ordinary share of £1.

### Discount Car Spares Limited

£	<i>Declaration of Solvency values</i>	<b>29 Mar 2021 to 20 Dec 2021</b>
<b>Receipts</b>		
Intercompany Debtor	400	-
<b>Total receipts</b>	<b>400</b>	<b>-</b>
<b>Payments</b>		
<b>Total payments</b>	<b>Nil</b>	<b>-</b>
<b>Balance</b>	<b>400</b>	<b>Nil</b>

1. A first and final in specie distribution was made to the member, Alliance Automotive UK Limited, on 16 December 2021. A total of £400 was distributed in respect of the intercompany receivable balance due to the Company from Alliance Automotive UK Limited, which equates to a rate of £1 per ordinary share of £1.

## F M S Autoparts Limited

£	<i>Declaration of Solvency values</i>	<b>29 Mar 2021 to 20 Dec 2021</b>
<b>Receipts</b>		
Intercompany Debtor	1	-
<b>Total receipts</b>	<b>1</b>	<b>-</b>
<b>Payments</b>		
<b>Total payments</b>	<b>Nil</b>	<b>-</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final in specie distribution was made to the member, Lally Brothers Holdings Limited, on 16 December 2021. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Alliance Automotive UK Limited, which equates to a rate of £1 per ordinary share of £1.

## Lally Brothers Holdings Limited

£	<i>Declaration of Solvency values</i>	<b>29 Mar 2021 to 20 Dec 2021</b>
<b>Receipts</b>		
Intercompany Debtor	8	-
<b>Total receipts</b>	<b>8</b>	<b>-</b>
<b>Payments</b>		
<b>Total payments</b>	<b>Nil</b>	<b>-</b>
<b>Balance</b>	<b>8</b>	<b>Nil</b>

1. A first and final in specie distribution was made to the member, Alliance Automotive UK Limited, on 16 December 2021. A total of £8 was distributed in respect of the intercompany receivable balance due to the Company from Alliance Automotive UK Limited, which equates to a rate of £1 per ordinary share of £1.

## Luton Motor Factors Limited

£	<i>Declaration of Solvency values</i>	<b>29 Mar 2021 to 20 Dec 2021</b>
<b>Receipts</b>		
Intercompany Debtor	200	-
<b>Total receipts</b>	<b>200</b>	-
<b>Payments</b>		-
<b>Total payments</b>	<b>Nil</b>	-
<b>Balance</b>	<b>200</b>	<b>Nil</b>

1. A first and final in specie distribution was made to the member, Alliance Automotive UK Limited, on 16 December 2021. A total of £200 was distributed in respect of the intercompany receivable balance due to the Company from Lally Brothers Holdings Limited, which equates to a rate of £1 per ordinary share of £1.

## 2.2 Liquidators' Remuneration

As there were no funds in the estates, our fees were met by Alliance Automotive UK Limited, with whom we agreed to restrict or cap the amount of our fee to £32,000 plus VAT and disbursements, which has been paid in full. To date, we have been paid £19,245 in total, excluding disbursements and VAT. A final invoice in the sum of £12,755 (plus VAT) has been issued and will be paid in due course. Our fees relate to the liquidations of the Companies and one connected Scottish registered company (Livingston Auto Parts Limited), which was placed into liquidation on the same day and is subject to separate statutory reporting requirements.

## 2.3 Liquidators' Costs and Disbursements

Details of all disbursements incurred during the period of the liquidations are given below, from which it can be seen that we have recovered our disbursements in full. Costs and disbursements have also been met by Alliance Automotive UK Limited.

### Category 1 Disbursements

These are payments made by us direct to third parties and for which no approval is required.

£ (net)	Incurred / Approved in report period	Total cost for the period of the appointment	Unpaid
Statutory advertising	1,193.40	1,193.40	Nil
HM Land Registry search fees	253.00	253.00	Nil
Liquidators' statutory insurance bond	20.00	20.00	Nil
<b>Total disbursements</b>	<b>1,466.40</b>	<b>1,466.40</b>	<b>Nil</b>

### Category 2 Disbursements

Specific approval is required before these costs and expenses can be drawn from the liquidation estate.

There were no Category 2 disbursements for the period.

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### **3. INFORMATION FOR THE MEMBERS**

#### **3.1 Members' right to request further information**

Members of the Companies with at least 5% in value of the total voting rights of all the members having the right to vote at general meetings of the Companies, or, any member with permission of the Court, may, in writing, request us to provide additional information regarding remuneration or expenses to that already supplied within this report. Such requests must be made within 21 days of receipt of this report, in accordance with Rule 18.9 of the Rules.

#### **3.2 Members' right to challenge Remuneration and/or Expenses**

Members of the Companies with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the Companies, or, any member with permission of the Court, may apply to the Court for one or more orders (in accordance with Rule 18.34 of the Rules), reducing the amount or the basis of remuneration which we are entitled to charge or otherwise challenging some or all of the expenses incurred.

Such applications must be made within eight weeks of receipt by the applicant(s) of the progress report detailing the remuneration and/or expenses being complained of, in accordance with Rule 18.34 of the Rules.

Please note that such challenges may not disturb remuneration or expenses approved or deemed to be approved under prior progress reports.

"A Creditors' Guide to Liquidators' Remuneration" is available for download at [R3 | Technical Library | England & Wales | Guidance | Fees](#)

Should you require a paper copy, please send your request in writing to us at the address on the front of this report and this will be provided to you at no cost.

This document is confidential and prepared solely for your information. Therefore you should not, without our prior written consent, refer to or use our name or this document for any other purpose, disclose them or refer to them in any prospectus or other document, or make them available or communicate them to any other party. No other party is entitled to rely on our document for any purpose whatsoever and thus we accept no liability to any other party who is shown or gains access to this document

Teneo Restructuring Limited is registered in England & Wales with registered number 13192958 and its registered office at 5th Floor, 6 More London Place London, SE1 2DA, United Kingdom