

LIQ13

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 01539189

Company name in full Bell & Harwood 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 1

Street New Street Square

Post town London

County/Region

Postcode EC4A 3HQ

Country United Kingdom

4 Liquidator's name ①

Full forename(s) Ian Harvey

Surname Dean

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 1

Street New Street Square

Post town London

County/Region

Postcode EC4A 3HQ

Country United Kingdom

② Other liquidator

Use this section to tell us about
another liquidator.

LIQ13

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

2

^d

6

^m

0

^m

5

^y

2

^y

0

^y

2

^y

1

LIQ13

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 Louise Bennett

Company name Deloitte LLP

Address 1 New Street Square

Post town London

County/Region

Postcode E C 4 A 3 H Q

Country United Kingdom

DX

Telephone +44 20 7303 6171



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,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.



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

BELL & HARWOOD LIMITED (CRN: 01539189)
BORE STEEL LIMITED (CRN: 00370550)
BRITISH GUIDE RAILS LIMITED (CRN: 00433422)
BRITISH STEEL ENGINEERING STEELS (EXPORTS) LIMITED (CRN: 00405285)
COLOR STEELS LIMITED (CRN: 00948598)
CORDOR (C&B) LIMITED (CRN: 00668058)
CORUS COLD DRAWN TUBES LIMITED (CRN: 02856603)
CORUS ENGINEERING STEELS OVERSEAS HOLDINGS LIMITED (CRN: 00870893)
CORUS ENGINEERING STEELS PENSION SCHEME TRUSTEE LIMITED (CRN: 04892733)
CORUS LARGE DIAMETER PIPES LIMITED (CRN: 02800358)
NATIONWIDE STEELSTOCK LIMITED (CRN: 01041221)
ORE CARRIERS LIMITED (CRN: 00498205)
SEAMLESS TUBES LIMITED (CRN: 00062670)
STEEL STOCKHOLDINGS LIMITED (CRN: 01041002)
STEELSTOCK LIMITED (CRN: 00062773)
UKSE FUND MANAGERS LIMITED (CRN: 04195393)
WALKER MANUFACTURING AND INVESTMENTS LIMITED (CRN: 00800015)
WALKERSTEELSTOCK LIMITED (CRN: 02067547)
WHITEHEAD (NARROW STRIP) LIMITED (CRN: 01030144)

HILL HOUSE
1 LITTLE NEW STREET
LONDON
EC4A 3TR

(ALL IN MEMBERS' VOLUNTARY LIQUIDATION)
("the Companies")

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")

21 May 2021

Stephen Roland Browne and Ian Harvey Dean ("the Liquidators") were appointed Joint Liquidators of the Companies further to the resolutions of the members of each of the Companies on 25 September 2019. All licensed Insolvency Practitioners of Deloitte LLP ("Deloitte") 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 of each of the Companies 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.

**S. R. Browne and I. H. Dean
Deloitte LLP
1 New Street Square
London
EC4A 3HQ**

**Tel: +44 (0) 20 7007 5827
Fax: +44 (0) 20 7007 3442**

1. SUMMARY OF EVENTS

Key Messages	Commentary
Conduct of the liquidations	• The matters completed during the liquidations include mandatory liquidation tasks such as statutory advertising, filings at Companies House, notifications of the liquidations and completion of pension searches. In addition, six monthly case reviews have also been carried out. • Additionally, annual progress reports have been prepared with the necessary filings at Companies House. Work has also been undertaken to declare distributions to the members. • The Liquidators also liaised with the Companies, their tax advisors and HM Revenue & Customs with regards to the submission of outstanding tax returns and the finalisation of all tax matters. • Corporation tax clearance for all companies was obtained on 21 January 2021 • Once corporation tax clearance was received, the Liquidators issued a notice to HMRC to invite them to submit claims in respect of PAYE, NIC and VAT for each company. The notice expired on 25 March 2021 and no response was received. The notice was issued as clearance to conclude the liquidations had not been provided following several requests. We understand the relevant department responsible for issuing clearances has been redeployed to deal with Covid-19 related matters. • There have been no receipts or payments in any of the Companies. All costs, including our remuneration, were met by an associated company, T S Global Holdings PTE. Limited. • No creditors' claims were notified to the Liquidators in respect of any of the Companies.
Costs of the liquidations	• Our remuneration was fixed in each of the Companies by the members on a time-cost basis. As there are no funds in the estates, our remuneration and costs were met by an associated company, T S Global Holdings PTE. Limited and were billed as part of a wider corporate simplification project.
Distributions to members	• As appropriate, first and final in specie distributions were made to the members of the Companies on 26 March 2021. Details of the distributions made can be found in the receipts and payments accounts at Appendix 1.

2. LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNTS AND COSTS

All costs have been met by T S Global Holdings PTE. Limited.

2.1 Receipts and Payments

There have been no transactions during the liquidations, as evidenced at Appendix 1.

2.2 Liquidators' Remuneration

As there were no funds in the estates, our fees were met T S Global Holdings PTE. Limited. Our remuneration and costs were billed as part of a wider corporate simplification project.

2.3 Liquidators' Costs and Disbursements

Details of all disbursements incurred in the report period, and during the period of the liquidations are given below, from which it can be seen we have recovered our disbursements in full. Costs and disbursements have also been met by T S Global Holdings PTE. Limited.

Category 1 Disbursements

These are payments made by us direct to third parties and for which no approval is required. These costs are in respect of 55 companies that form part of this simplification project.

Statutory advertising	Nil	12,397.95	Nil
Liquidators' statutory insurance bond	Nil	160.00	Nil
Notary fee	Nil	2,843.70	Nil
Total disbursements	Nil	15,401.65	Nil

Category 2 Disbursements

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

There were no Category 2 disbursements incurred during the liquidations.

3. INFORMATION FOR THE MEMBERS

3.1 Members' right to request further information

Members of each Company 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 Company, 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 each Company with at least 10% of the total voting rights of all the members having the right to vote at general meetings of the Company, 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 <http://www.deloitte-insolvencies.co.uk/documents/uk-insolvencies-e-and-w-creditors-guide-to-liquidators-fees-oct-2015.ashx.pdf>

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.

BELL & HARWOOD LIMITED

Receipts

1

Total receipts

Nil	Nil	Nil
------------	------------	------------

Payments

Total payments

Nil	Nil	Nil
------------	------------	------------

Balance

Nil	Nil
------------	------------

Notes

1. This entity had no assets therefore no distribution was available to the member.

BORE STEEL LIMITED

Receipts

Accounts receivable 1.60 1

Total receipts

Nil	Nil	Nil
------------	------------	------------

Payments

Total payments

Nil	Nil	Nil
------------	------------	------------

Balance

Nil	Nil
------------	------------

Notes

1. A first and final in specie distribution was made to the member, Bore Samson Group Limited on 26 March 2021. A total of £1.60 was distributed in respect of the intercompany receivable balance due to the Company from Bore Samson Group Limited, which equates to a rate of £0.0000001 per ordinary share of £0.0000001.

Accounts receivable

2.50 1

Total receipts	Nil	Nil	Nil
-----------------------	------------	------------	------------

Total payments

Nil	Nil	Nil
-----	-----	-----

Balance	Nil	Nil
----------------	------------	------------

1. A first and final in specie distribution was made to the member, Walker Manufacturing & Investments Limited on 26 March 2021. A total of £2.50 was distributed in respect of the intercompany receivable balance due to the Company from Walker Manufacturing & Investments Limited, which equates to a rate of £0.00001 per ordinary share of £0.00001.

Accounts receivable	10.00	1
---------------------	-------	---

Payments

Balance	Nil	Nil
----------------	------------	------------

1. A first and final in specie distribution was made to the member, Corus Engineering Steels Holdings Limited on 26 March 2021. A total of £10 was distributed in respect of the intercompany receivable balance due to the Company from Corus Engineering Steels Holdings Limited, which equates to a rate of £1 per ordinary share of £1.

Accounts receivable

4.50 *1*

Total receipts	Nil	Nil	Nil
-----------------------	------------	------------	------------

Total payments

Nil	Nil	Nil
-----	-----	-----

Balance	Nil	Nil
----------------	------------	------------

1. A first and final in specie distribution was made to the member, Precoat International Limited on 26 March 2021. A total of £4.50 was distributed in respect of the intercompany receivable balance due to the Company from Tata Steel UK Limited, which equates to a rate of £0.002 per ordinary share of £0.002.

CORDOR C&B LIMITED

Receipts

Accounts receivable 3.25 1

Total receipts

Nil	Nil	Nil
------------	------------	------------

Payments

Total payments

Nil	Nil	Nil
------------	------------	------------

Balance

Nil	Nil
------------	------------

Notes

1. A first and final in specie distribution was made to the member, Corus Engineering Steels Holdings Limited on 26 March 2021. A total of £3.25 was distributed in respect of the intercompany receivable balance due to the Company from Corus Engineering Steels Holdings Limited, which equates to a rate of £0.00001 per ordinary share of £0.00001.

CORUS COLD DRAWN TUBES LIMITED

Receipts

1

Total receipts

Nil	Nil	Nil
------------	------------	------------

Payments

Total payments

Nil	Nil	Nil
------------	------------	------------

Balance

Nil	Nil
------------	------------

Notes

1. This entity had no assets therefore no distribution was available to the members.

CORUS ENGINEERING STEELS OVERSEAS HOLDINGS LIMITED

Receipts

Accounts receivable 4.00 1

Total receipts	Nil	Nil	Nil
-----------------------	------------	------------	------------

Payments

Total payments	Nil	Nil	Nil
-----------------------	------------	------------	------------

Balance		Nil	Nil
----------------	--	------------	------------

Notes

1. A first and final in specie distribution was made to the member, Corus Engineering Steels Holdings Limited on 26 March 2021. A total of £4.00 was distributed in respect of the intercompany receivable balance due to the Company from Tata Steel UK Limited, which equates to a rate of £0.00001 per ordinary share of £0.00001.

CORUS ENGINEERING STEELS PENSION SCHEME TRUSTEE LIMITED

Receipts

Accounts receivable 2.00 1

Total receipts	Nil	Nil	Nil
-----------------------	------------	------------	------------

Payments

Total payments	Nil	Nil	Nil
-----------------------	------------	------------	------------

Balance		Nil	Nil
----------------	--	------------	------------

Notes

1. A first and final in specie distribution was made to the members, Corus Management Limited and The Newport and South Wales Tube Company Limited on 26 March 2021. A total of £2.00 was distributed in respect of each of the £1 intercompany receivable balances due to the Company from Corus Management Limited and The Newport and South Wales Tube Company Limited, which equates to a rate of £1 per ordinary share of £1.

Accounts receivable

5.00 *1*

Total receipts	Nil	Nil	Nil
-----------------------	------------	------------	------------

Total paymentsNil Nil Nil

Balance	Nil	Nil
----------------	------------	------------

1. A first and final in specie distribution was made to the member, Corus International (Overseas Holdings) Limited on 26 March 2021. A total of £5.00 was distributed in respect of the intercompany receivable balance due to the Company from Tata Steel UK Limited, which equates to a rate of £0.45 per ordinary share of EUR 0.51.

NATIONWIDE STEELSTOCK LIMITED

Receipts

1

Total receipts

Nil	Nil	Nil
------------	------------	------------

Payments

Total payments

Nil	Nil	Nil
------------	------------	------------

Balance

Nil	Nil
------------	------------

Notes

1. This entity had no assets therefore no distribution was available to the member.

Accounts receivable

0.98 $\frac{1}{2}$

Total receipts	Nil	Nil	Nil
-----------------------	------------	------------	------------

Total payments

Nil	Nil	Nil
-----	-----	-----

Balance	Nil	Nil
----------------	------------	------------

1. A first and final in specie distribution was made to the member, Tata Steel UK Limited on 26 March 2021. A total of £0.98 was distributed in respect of the intercompany receivable balance due to the Company from Tata Steel UK Limited, which equates to a rate of £0.000001 per ordinary share of £0.000001.

SEAMLESS TUBES LIMITED

Receipts

Accounts receivable 1.00 1

Total receipts	Nil	Nil	Nil
-----------------------	------------	------------	------------

Payments

Total payments	Nil	Nil	Nil
-----------------------	------------	------------	------------

Balance		Nil	Nil
----------------	--	------------	------------

Notes

1. A first and final in specie distribution was made to the member, Tata Steel UK Limited on 26 March 2021. A total of £1.00 was distributed in respect of the intercompany receivable balance due to the Company from Corus Management Limited, which equates to a rate of £0.00000005 per ordinary share of £0.00000005.

Accounts receivable

4.02 *1*

Total receipts	Nil	Nil	Nil
-----------------------	------------	------------	------------

Payments

Total payments	Nil	Nil	Nil
-----------------------	------------	------------	------------

Balance	Nil	Nil
----------------	------------	------------

Notes

1. A first and final in specie distribution was made to the member, Corus Management Limited on 26 March 2021. A total of £4.02 was distributed in respect of the intercompany receivable balance due to the Company from Tata Steel UK Limited, which equates to a rate of £0.000001 per ordinary share of £0.000001.

STEELSTOCK LIMITED

Receipts

Accounts receivable 1.99 1

Total receipts	Nil	Nil	Nil
-----------------------	------------	------------	------------

Payments

Total payments	Nil	Nil	Nil
-----------------------	------------	------------	------------

Balance		Nil	Nil
----------------	--	------------	------------

Notes

1. A first and final in specie distribution was made to the member, Walkersteelstock Limited on 26 March 2021. A total of £1.99 was distributed in respect of the intercompany receivable balance due to the Company from C. Walker & Sons Limited, which equates to a rate of £0.0001 per ordinary share of £0.0001.

UKSE FUND MANAGERS LIMITED

Receipts

Accounts receivable 1.75 1

Total receipts

Nil	Nil	Nil
------------	------------	------------

Payments

Total payments

Nil	Nil	Nil
------------	------------	------------

Balance

Nil	Nil
------------	------------

Notes

1. A first and final in specie distribution was made to the member, UK Steel Enterprise Limited on 26 March 2021. A total of £1.75 was distributed in respect of the intercompany receivable balance due to the Company from UK Steel Enterprise Limited, which equates to a rate of £0.00005 per ordinary share of £0.00005.

WALKER MANUFACTURING AND INVESTMENTS LIMITED

Receipts

Shares & investments	2.50	1
Accounts receivable	5.33	1

Total receipts	Nil	Nil	Nil
-----------------------	------------	------------	------------

Payments

Intercompany payable	2.50	1
----------------------	------	---

Total payments	Nil	Nil	Nil
-----------------------	------------	------------	------------

Balance		Nil	Nil
----------------	--	------------	------------

Notes

1. A first and final in specie distribution was made to the member, C. Walker & Sons Limited on 26 March 2021. A total of £5.33 was distributed in respect of the Company's investment in British Guide Rails Limited (£2.50), the intercompany receivable balance due to the Company from C. Walker & Sons Limited (£5.33) and the intercompany payable due from the Company to British Guide Rails Limited (£2.50), which equates to a rate of £0.00001 per ordinary share of £0.00001.

Shares & investments	1.99	1		
Total receipts	Nil		Nil	Nil

Intercompany payable	0.99	1	
Total payments	Nil	Nil	Nil

Nil	Nil
-----	-----

1. A first and final in specie distribution was made to the member, C. Walker & Sons Limited on 26 March 2021. A total of £1.00 was distributed in respect of the Company's investment in Steelstock Limited (£1.00) and the intercompany payable balance due from the Company to C. Walker & Sons Limited (£0.99), which equates to a rate of £0.000001 per ordinary share of £0.000001.

Accounts receivable	0.90	1	
Total receipts	Nil	Nil	Nil
Payments			
Total payments	Nil	Nil	Nil
Balance		Nil	Nil

1. A first and final in specie distribution was made to the member, Corus Management Limited on 26 March 2021. A total of £0.90 was distributed in respect of the intercompany receivable balance due to the Company from Corus Management Limited, which equates to a rate of £0.0000001 per ordinary share of £0.0000001.

Deloitte LLP is the United Kingdom affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms. © 2021 Deloitte LLP. All rights reserved.