

AM03

Notice of administrator's proposals



Companies House

FRIDAY



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A08

29/09/2023

#116

COMPANIES HOUSE

1 Company details

Company number 00365335

Company name in full wilko Limited

→ Filing in this form
Please complete in typescript or in
bold black capitals.

2 Administrator's name

Full forename(s) Jane

Surname Steer

3 Administrator's address

Building name/number 8th Floor, Central Square

Street 29 Wellington Street

Post town Leeds

County/Region West Yorkshire

Postcode LS14DL

Country England

4 Administrator's name o

Full forename(s) Zelf

Surname Hussain

① Other administrator
Use this section to tell us about
another administrator.

5 Administrator's address o

Building name/number 7 More London Place

Street

Post town London

County/Region

Postcode SE12RT

Country England

② Other administrator
Use this section to tell us about
another administrator.

AM03 Notice of Administrator's Proposals

6 Statement of proposals

☒ I attach a copy of the statement of proposals

7 Qualifying report and administrator's statement ^①

☐ I attach a copy of the qualifying report

☐ I attach a statement of disposal

① As required by regulation 9(5) of
The Administration (Restrictions on
Disposal etc. to Connected Persons)
Regulations 2021)

8 Sign and date

Administrator's
Signature

Signature

X

Justin

X

Signature date

d

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8

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m

9

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AM03

Notice of Administrator's Proposals



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 **Maham Khan**

Company name **PwC**

Address **8th Floor, Central Square**

29 Wellington Street

Post town **Leeds**

County/Region **West Yorkshire**

Postcode **L S 1 4 D L**

Country **England**

DX

Telephone **0113 289 4000**



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 and dated 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

Continuation page

Name and address of insolvency practitioner

✓ **What this form is for**
Use this continuation page to tell us about another insolvency practitioner where more than 2 are already jointly appointed. Attach this to the relevant form. ①
Use extra copies to tell us of additional insolvency practitioners.

✗ **What this form is NOT for**
You can't use this continuation page to tell us about an appointment, resignation, removal or vacation of office.

→ **Filling in this form**
Please complete in typescript or in bold black capitals.
All fields are mandatory unless specified or indicated by *

1 Appointment type

Tick to show the nature of the appointment:

- ☒ Administrator
- ☐ Administrative receiver
- ☐ Receiver
- ☐ Manager
- ☐ Nominee
- ☐ Supervisor
- ☐ Liquidator
- ☐ Provisional liquidator

① You can use this continuation page with the following forms:
- VAM1, VAM2, VAM3, VAM4, VAM6, VAM7
- CVA1, CVA3, CVA4
- AM02, AM03, AM04, AM05, AM06, AM07, AM08, AM09, AM10, AM12, AM13, AM14, AM19, AM20, AM21, AM22, AM23, AM24, AM25
- REC1, REC2, REC3
- LIQ02, LIQ03, LIQ05, LIQ13, LIQ14,
- WU07, WU15
- COM1, COM2, COM3, COM4
- NDISC

2 Insolvency practitioner's name

Full forename(s)

Edward

Surname

Williams

3 Insolvency practitioner's address

Building name/number

One Chamberlain Square

Street

Post town

Birmingham

County/Region

Postcode

B 3 3 A X

Country

wilko Limited, wilko.com Limited, Wilkinson Hardware Stores Limited – all in administration

**Joint Administrators' proposals for achieving the purpose
of Administration**

IR16M568

Date 27 September 2023

Anticipated to be delivered on 28 September 2023

In accordance with paragraph 49 of Schedule B1 of the Insolvency
Act 1986 and rule 3.35 of the Insolvency (England and Wales) Rules
2016

**High Court of Justice Business and Property Courts of England and
Wales Insolvency & Companies List (ChD)**

wilko Limited: CR-2023-004265

wilko.com Limited: CR-2023-004266

Wilkinson Hardware Stores Limited: CR-2023-004267



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Abbreviations and definitions

The following table shows the abbreviations and insolvency terms that may be used in this report:

Abbreviation or definition	Meaning
Joint Administrators/we/us/our	Jane Steer, Zelf Hussain and Edward Williams
B&M	B&M Retail Limited trading as / known as B&M
Barclays	Barclays Bank PLC (a secured creditor)
Bullfix	Bullfix Limited
DBT	Department of Business and Trade
Companies	wilko Limited, wilko.com Limited, Wilkinson Hardware Stores Limited, each a Company
CVA	Company voluntary arrangement under Part 1 IA86
CVL	Creditors' voluntary liquidation
DCs	Distribution Centres
DC1	Distribution Centre, JK House, Roebuck Way, Manton Wood, Worksop, Nottinghamshire, S80 3EG
DC2	Distribution Centre, Europark, Llandevenny, Chepstow, Caldicot, NP26 3WN
EBITDA	Earnings before interest, taxes, depreciation, and amortisation
Employee(s)/team member(s)	Individuals employed by the Companies
FMCG	Fast Moving Consumer Goods
G4S	G4S Cash Solutions Ltd
GNFR	Goods Not For Resale
Head Office	JK House, Roebuck Way, Manton Wood, Worksop, Nottinghamshire, S80 3EG
Hilco	Hilco Capital Limited
HMRC	HM Revenue and Customs
Hong Kong	wilko Worldwide Limited
HUK	HUK 117 Limited (a secured creditor and subsidiary company of Hilco)
IA86	Insolvency Act 1986
IP	Intellectual property
IR16	Insolvency (England and Wales) Rules 2016
JCP	Jobcentre Plus
Kin	Kin Limited (in administration), a subsidiary of Wilkinson Hardware Stores Limited (as outlined in the Wider Group structure chart at Appendix A)
LDOT	Last day of trading
Lloyds	Lloyds Bank Plc
NDA	Non disclosure agreement
NIC	National Insurance Contributions
NOI	Notice of Intention to appoint an Administrator
Ordinary preferential creditors	Creditors with claims defined in IA86 as ordinary preferential debts: These include claims for: Unpaid remuneration earned in the four months before the relevant date of the insolvency up to a maximum of £800, an unlimited amount of accrued holiday pay, unpaid pension contributions in certain circumstances
PAYE	Pay As You Earn
Pepco	Poundland Ltd, part of the group trading as / known as Pepco
PPF	Pension Protection Fund

Pension Scheme	Wilkinson Group Retirement Benefits Scheme (a partially secured creditor)
Prescribed part	The amount set aside for unsecured creditors from floating charge funds in accordance with section 176A IA86 and the Insolvency Act 1986 (Prescribed Part) Order 2003
PwC	PricewaterhouseCoopers LLP
The Range Group	Robotec Limited, part of the group trading as / known as The Range
Ransom Payments	Payments demanded by suppliers and creditors in order to continue to provide services
RCF	Revolving credit facility; a type of working capital finance that enables businesses to quickly draw down or withdraw funds, repay, and withdraw again
ROT	Retention of Title
RPS	Redundancy Payments Service, part of the Insolvency Service, which is an executive agency sponsored by DBT, and which authorises and pays the statutory claims of employees of insolvent companies under the Employment Rights Act 1996
Sch B1 IA86	Schedule B1 to the Insolvency Act 1986
Secondary preferential creditors	Creditors with claims defined in IA86 as secondary preferential debts to be paid after ordinary preferential debts, if there are sufficient funds. These include claims for certain HMRC debts owed at the date of insolvency, consisting of VAT and relevant amounts deducted by the Company from payments due to another taxpayer and due to be paid over to HMRC (e.g. PAYE, employee NICs and Construction Industry Scheme deductions). Penalties and interest do not form part of HMRC's preferential claim
Secured creditor	A creditor with security in respect of their debt, in accordance with section 248 IA86
Shoosmiths	Shoosmiths LLP
SIP	Statement of Insolvency Practice. SIPs are issued to insolvency practitioners under procedures agreed between the insolvency regulatory authorities. SIPs set out principles and key compliance standards with which insolvency practitioners are required to comply
SIP 9	Statement of Insolvency Practice 9: Payments to insolvency office holders and their associates
StreetDrone	Preston EV Limited
Trustees	Wilkinson Group Rbs Trustees Limited
TSAF	Transitional Services Agreement
TUPE	Transfer of Undertakings (Protection of Employment) Regulations 2006
Union	GMB Union, a trade union recognised for certain collective bargaining purposes in respect of band one team members
Unsecured creditors	Creditors who are neither secured nor preferential
VAT	Value added tax
WHSL	Wilkinson Hardware Stores Limited
Wider Group	The group of companies owned directly or indirectly by WHSL (as reflected in Appendix A)
wilko	wilko Limited
wilko.com	wilko.com Limited
Worldpay	Worldpay (UK) Limited, Worldpay Limited and Worldpay AP Ltd, which trade as Worldpay
Zellis	Zellis UK Limited

This report has been prepared by Jane Steer, Zelf Hussain and Edward Williams as Joint Administrators of the Companies, solely to comply with the Joint Administrators' statutory duty to report to creditors under IR16 on the administrations, and for no other purpose. It is not suitable to be relied upon by any other person, or for any other purpose, or in any other context.

This report has not been prepared in contemplation of it being used, and it is not suitable to be used, to inform any investment decision in relation to the debt of or any financial investment in the Companies.

Any estimated outcomes for creditors included in this report are illustrative only and cannot be relied upon as guidance as to the actual outcome for creditors.

Any persons choosing to rely on this report for any purpose or in any context other than under IR16 do so at their own risk. To the fullest extent permitted by law, the Joint Administrators do not assume any liability in respect of this report to any such person.

Unless stated otherwise, all amounts in this report and appendices are stated net of VAT.

Jane Steer, Zelf Hussain and Edward Williams have been appointed as Joint Administrators of the Companies to manage their affairs, business and property as their agents and act without personal liability. All are licensed in the United Kingdom to act as insolvency practitioners by the Institute of Chartered Accountants in England and Wales. The Joint Administrators are bound by the Insolvency Code of Ethics which can be found at: <https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>

The Joint Administrators may act as controllers of personal data as defined by UK data protection law depending upon the specific processing activities undertaken. PricewaterhouseCoopers LLP may act as a processor on the instructions of the Joint Administrators. Personal data will be kept secure and processed only for matters relating to the Joint Administrators' appointment. Further details are available in the privacy statement on the PwC.co.uk website or by contacting the Joint Administrators.

PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place, London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Conduct Authority for designated investment business.

Why we've prepared this document

On 10 August 2023 the Companies went into administration and Zelf Hussain, Edward Williams and I were appointed as Joint Administrators.

We explain to you in this document why each of the Companies were put into administration. We give you a brief history and set out our proposals for achieving the purpose of each administration. We include details of the Companies' assets and liabilities, and say how much we are likely to be able to pay each class of creditor.

According to IA86, the purpose of an administration is to achieve one of these objectives:

- (a) Rescuing the company as a going concern, or if that is not possible, or if (b) would achieve a better result for the creditors than (a);
- (b) Achieving a better result for the company's creditors as a whole than would be likely if the company were wound up (without first being in administration), or finally, if that is not possible;
- (c) Realising the company's assets to pay a dividend to secured or preferential creditors.

In this case, we're following objective (b) for all three Companies, as it was not reasonably practical to rescue any of the Companies as a going concern and we consider we are able to achieve a better result for creditors than would be likely if the Companies were wound up (without first being in administration).

Our job is to manage the Companies until creditors agree to our proposals for achieving the purpose of administration and we've implemented them as far as possible. After that the administration will end.

The whole of this document and its appendices form our statement of proposals for achieving the purpose of administration.

wilko

We think there will be a return to wilko's unsecured creditors in addition to the prescribed part. We are therefore required to seek a decision of wilko's creditors in approving our proposals as set out in this document. We have received requests from creditors, meeting the statutory minimum, for that decision to be made by a physical meeting of creditors. We have therefore called a meeting of creditors to be held on Monday 16 October 2023 at 11.30am at the offices of PricewaterhouseCoopers LLP, 1 Embankment Place, London WC2N 6RH. This only applies to the creditors of wilko.

Creditors may attend the meeting in person (if they are an individual), or by appointing a proxy to attend on their behalf (which could be the chairman of the meeting), or by requesting to attend remotely. **If you plan to attend the meeting, you will need to follow the instructions in Appendix F otherwise you may be prevented from doing so.** Alternatively, you can vote on the resolutions for the meeting without attending by completing the proxy form and appointing the chair of the meeting as your proxy.

At the meeting we will be seeking creditors' decisions on the following matters:

- The approval of our proposals for achieving the purpose of administration;
- The formation of a creditors' committee; and
- If creditors don't form a committee, the approval for payment of the unpaid pre-administration costs as an administration expense.

wilko.com and WHSL

We're not seeking a decision from the creditors to approve our proposals because we think neither Company has enough assets to pay a dividend to unsecured creditors other than from the prescribed part (per paragraph 52(1)(b) Sch B1 IA86). We think that there will be a prescribed part in WHSL but not in wilko.com.

So, our proposals will be treated as approved unless enough creditors of each Company asks us to seek a decision process to approve them. This would happen if at least 10% in value of the total creditors relevant to each Company ask us to do so (in line with rule 15.18 IR16) within eight business days of the date we deliver the proposals to you.

If you've got any questions, please get in touch with the case team at uk_wilko_creditors@pwc.com



Jane Steer

Joint Administrator of wilko Limited, wilko.com Limited and Wilkinson Hardware Stores Limited

A summary of what you could recover

Estimated outcomes for secured creditors

Estimated outcome for secured creditor: PPF*

What PPF is owed:	£20m*	
	% of recovery	Forecast timing of return
What we think PPF could recover:	100%	0-12 months

*wilko is the employer in respect of the defined benefit pension scheme and WHSL has also provided a guarantee for any deficit. The first £20m of the PPF's claim is secured over certain freehold property assets of wilko. In addition, there is a residual unsecured claim in the administration estates of wilko and WHSL, which will rank pari-passu with other unsecured creditors (at a level estimated on page 6). The timing of distribution to the PPF is dependent on the sale of the properties over which security is held.

Estimated outcome for secured creditor: HUK**

What HUK was owed:	£39.9m**	
	% of recovery	Forecast timing of return
What we think HUK could recover:	100%	0-3 months

HUK is a direct secured creditor in the estate of WHSL. The Joint Administrators are aware that wilko, wilko.com and Kin have provided secured guarantees to HUK in respect of the debt and are therefore jointly and severally liable for any amount of the debt which cannot be repaid by WHSL. The debt is secured by fixed and floating charges over all the assets in the estates. Interest and charges continued to accrue on the lending post administration.

**This balance represents the position at the date of appointment and includes an element of unpaid interest and fees at that date. HUK has since been paid this balance in full. HUK has provided a reconciliation of additional charges it considers to be payable in relation to the facility.

Estimated outcome for secured creditor: Barclays****

What Barclays was owed:	£2.4m***	
	% of recovery	Forecast timing of return
What we think Barclays could recover:	100%	Paid in full

***Barclays was owed £2.4m on appointment. Barclays is secured in respect of its outstanding debt in wilko. In accordance with its security, Barclays has recovered its debt by way of offset against cash balances held by wilko on appointment.

Estimated outcomes for preferential and unsecured creditors

Estimated dividend prospects: wilko

	% of recovery	Forecast timing of return
For First ranking preferential creditors:	n/a	no claims expected
For Secondary preferential creditors:	100%	6-12 months
For unsecured creditors:	4-8%	12+ months

Estimated dividend prospects: wilko.com

	% of recovery	Forecast timing of return
For First ranking preferential creditors:	n/a	no claims expected
For Secondary preferential creditors:	<1% - 5%	6-12 months
For unsecured creditors:	Nil	N/A

Estimated dividend prospects: WHSL

	% of recovery	Forecast timing of return
For First ranking preferential creditors:	n/a	no claims expected
For Secondary preferential creditors:	100%	6-12 months
For unsecured creditors:	<1%	12+ months

This is a brief summary of the possible outcome for creditors based on what we know so far. The security and guarantee position of the secured creditors is complex and further details are provided within the body of this report.

Creditors of the Companies can find out how to submit a claim by visiting the following website: pwc.co.uk/wilko

Brief history of the Companies and why they are in administration

Background

wilko was incorporated on 13 February 1941, having started to trade in the 1930s as a family business, running a hardware shop in Leicester. From inception, wilko grew to a national chain of over 400 stores, continuing to trade as a family run seller of hardware and homeware goods. wilko was the main trading entity in the Wider Group, employing 12,041 team members, holding all leases and freehold property for the business and holding over £105m of stock (with a further c.£10m of goods in transit). wilko was the sponsoring employer for the Pension Scheme and a guarantor for the HUK facility. Barclays was also a secured lender to this entity.

WHSL was incorporated on 22 January 2014 in order to provide centralised head office functions for the Companies and the Wider Group (as reflected in Appendix A). These functions were run from headquarters in Worksop, Nottinghamshire. WHSL employed 236 team members at the date of appointment. The HUK borrowing facility was provided to WHSL as primary borrower (to support the trading activities of wilko and wilko.com). WHSL also acted as guarantor in respect of the Pension Scheme. In addition to holding equity investments in the various wilko entities, WHSL held minority shareholdings in two non-group entities, being Bullfix and StreetDrone. WHSL also holds some of the intangible brand and domain name assets.

wilko.com was incorporated on 6 December 2017 in order to build an online presence for the wilko brand and to complement trading within the physical store portfolio. 35 team members were employed by this entity at the date of appointment and the main assets were stock of £2.8m (see "Realisation of Stock" regarding legal review as to the ownership of this stock) and trade debtors of £0.6m. wilko.com acted as a guarantor under the HUK facility but was not a Pension Scheme guarantor.

The Companies primarily functioned on a shared services basis - many services were shared across the Companies, for example wilko bank accounts were used to make payments on behalf of the Companies rather than cash being held separately by each. Statutory financial reporting was completed for each entity to reflect the positions of each of the Companies, but in practice the Companies operated in close collaboration with each other with a view to carrying out a common strategy, brand and business activity.

Included within Appendix A is the group structure of the Wider Group and a brief excerpt of consolidated financial results in the four years prior to our appointment, including details of dividends paid and the Pension Scheme position. Two Wider Group entities, Kin and Hong Kong, are both subject to separate insolvency proceedings, details of which are not included in this report. Kin is also a guarantor of the HUK facility. The remaining entities are non-trading entities or dormant entities and are not subject to insolvency proceedings at this point in time.

The circumstances leading to our appointment

Financial challenges

- Through FY19-FY21 the business was delivering EBITDA of c.£30m – £50m per annum. Included at Appendix A is a financial summary of the Companies (and the Wider Group).
- The Companies were hit by a series of challenging conditions, both throughout the pandemic (when wilko largely remained open to the public) and more recently as they felt the impact of the cost of living crisis, resulting in increasing cashflow pressures and a deterioration in trading. Key financial challenges included:
 - Reduced footfall: As customers have adapted their behaviours over recent years, including pivoting to online shopping and often favouring out of town locations for items such as those sold by wilko, the Companies suffered from continued reduction in footfall; contributing to the business underperforming against competitors and against its budgets;
 - Supply chain disruption: The disruption to the supply chain during COVID-19 was a significant event for all businesses reliant on importing products from the Far East. These challenges included the full or partial closures of suppliers for an extended period, a significant shortage in shipping capacity and a large increase in shipping costs. The lack of availability of certain products exacerbated stock shortages with a direct impact on sales, profitability and liquidity;
 - Economic environment: The impact of the high inflationary environment resulted in challenges obtaining stock within existing credit limits and in passing on costs to customers in a timely manner; and

- Credit terms: Declining performance and well publicised financial challenges resulted in trade credit insurance being reduced, placing further stress on relationships with supply chain partners who required earlier and more frequent payments to be made, further reducing stock availability in stores.
- The Companies encountered several specific challenges, which can be summarised as follows:
 - Declining market share: the Companies have faced increasing competition from the expansion of a number of chains including B&M, The Range, Home Bargains, Poundland and Savers, which have consistently taken market share from wilko across a range of categories;
 - Store locations and costs: a significant proportion of wilko's stores were located in high street locations which have been less favoured by consumers for the categories of goods which wilko sold when compared to large out of town retail parks. The costs of these properties (rent, rates and service charges) were significant - rent was estimated to be on average c.30% above market rates across the portfolio;
 - High cost base: the operating costs of the Companies exceeded those of its peers, putting pressure on profitability. Management identified several areas of particularly high expenditure, including property costs, freight provision, store labour, support centre, warehousing costs and GNFR; and
 - Declining stock availability: due to the deterioration in the performance of the business, reduction in trade credit insurance availability and liquidity restrictions, wilko experienced declining levels of stock availability. These shortages had a detrimental impact on sales and impacted on customer sentiment. This was especially acute in the months immediately prior to insolvency and exacerbated the liquidity challenges already being faced by the business through increasing the level of losses being made.

Actions taken by the Companies

The Companies embarked on a number of actions in the year prior to administration to seek to address the financial challenges being faced.

Throughout the course of these activities, the Companies took advice from various legal, financial and subject matter experts to assist in the development and implementation of plans. PwC's role as an advisor to the Companies in the period prior to administration commenced in January 2023 and is set out in Appendix C.

2022 refinancing activities

- At the beginning of 2022, the Companies had facilities in place with Lloyds, HSBC UK Bank Plc and Barclays which included a £35m overdraft, a £25m RCF and £15m of supply chain finance.
- In August 2022, Lloyds reduced the level of the overdraft from £25m to £15m citing deterioration in trading.
- Also in August 2022, with a view to avoiding an event of default occurring under the Barclays RCF, wilko granted legal mortgages to Barclays over two distribution centres which were owned by the Companies on 31 August 2022.
- Whilst a short term waiver had been agreed, headroom continued to be tight and as a result, the Companies considered there to be a risk of covenant breaches occurring which could have required immediate repayment of the facilities.
- Management progressed various refinancing options in an attempt to obtain sufficient liquidity and to refinance the existing lenders.
- These options included:
 - a £66m loan secured against DC1 and DC2; or
 - a sale and leaseback transaction involving DC1.
- Shortly into the process, the potential loan secured against DC1 and DC2 was abandoned after the lender with whom the loan was being agreed revised its terms.
- On 11 November 2022, wilko completed a sale and leaseback transaction of DC1 to DHL Real Estate (UK) Limited for gross consideration of £53m. This transaction unlocked £46m of immediate liquidity (the balance being a £7m retention that was payable to wilko at a future date based on certain conditions regarding the onward sale of DC1). The retention was not repaid on sale but rather reduced from £7m to £5m as a result of the onward sale not meeting the pre-agreed sales price. DHL was obligated to release the retention upon completion of certain remedial works at DC1, and this remained outstanding at the point of administration.
- In order to implement a turnaround business plan (see below for more details), further working capital funding was required and after carrying out a competitive process, WHSL entered into a stock based lending facility of up to £40m with HUK on 22 December 2022.
- This replaced the existing facilities, other than wilko retaining a £5m overdraft facility with Barclays, who also continued to provide ancillary facilities to facilitate day-to-day operations (e.g. BACS facility) whilst maintaining a first ranking charge over the one remaining freehold, DC2.
- Prior to the provision of security to HUK and the disposal of DC1 (a significant freehold asset), an assessment was required to be made by the Directors and the Pension Scheme Trustees and their advisors, to assess the level of detriment which the Pension Scheme may suffer as a result of the refinancing and sale and leaseback transaction. Following this review, a security package was agreed, under which £20m of security over certain freehold properties in

wilko was provided to the Pension Scheme along with a framework agreement being introduced, which included additional rights and entitlements for the Pension Scheme to consent to future activities of the Companies.

Management team changes

- A number of management team and board level changes were made between December 2022 and February 2023, bringing in individuals who were deemed to have significant experience of retail turnaround.

Turnaround plan / cost reduction plan

- At the start of 2023, the Companies embarked on a holistic performance improvement plan, targeting cost savings of c.£80m.
- Whilst the benefits of the cost savings would accumulate over time, the process of identifying and implementing the reductions was expected to be useful to support the delivery of broader turnaround options (for example, being able to demonstrate a redesigned cost base to prospective external funders).
- Whilst a number of actions to deliver these savings were identified and implemented, the phased nature of cost savings meant they were unable to be delivered in time to offset the full extent of the Companies' near term funding requirements, given the worsening trading performance. This resulted in increasing pressure on the short term cash position.

Proposal for a CVA and further refinancing process

- Trading continued to be challenging in the first half of 2023. As set out above, costs could not be reduced as quickly, or as deeply as required, and stock availability was severely impacted (given the stretched position of creditors and availability of credit insurance).
- In May 2023 management took steps to commence detailed planning for a CVA for wilko in order to further rationalise the cost base on an expedited basis, with a further c.£40m of incremental annual cost savings, largely property related, targeted.
- At the same time, the Companies sought interest from prospective investors to support the liquidity needs of the business in the period immediately following the CVA, before the cost savings had taken effect. This process included 13 financing providers, including asset based lenders and special situations funds.
- During this period, the Companies were in breach of certain financial covenants in the HUK facility. HUK was approached and requested to enter into a "Standstill Agreement" while the Companies sought to complete a solvent refinancing. HUK accepted this request, providing forbearance against the covenant breaches and extending the amount of money lent to the Companies beyond the availability indicated by the available asset collateral. This provided the Companies with more time to fully explore the refinancing and accelerated sale process described below.
- While some parties expressed interest in funding a post-CVA business where the cost base had been rationalised and the turnaround plan more progressed, the Companies were ultimately unable to secure the necessary funding which would have provided a runway to implement the CVA on the basis of continued deterioration in trading throughout the process and the perception that there was insufficient collateral in the Companies' asset base.

Accelerated sale process

- As trading performance continued to decline and the cash outlook of the Companies worsened, by late June 2023 it became clear that funding at the level needed by the Companies would not be capable of being delivered and that the CVA would therefore not be capable of being implemented in the timeframe available.
- The Directors took steps to commence an accelerated sales process, initially approaching financial investors and seeking indicative offers during the week commencing 17 July 2023.
- 27 financial investors were approached, with 16 non-disclosure agreements being signed by interested parties. Those who signed the non-disclosure agreements, and requested it, were given access to a data room. Two indicative offers were received from financial investors, however both were conditional on additional financing from either debt or equity providers and therefore in their own right were not deliverable offers. As a result, at this stage trade parties were invited to partake in the process.
- 24 trade parties were approached, with 10 signing non-disclosure agreements and, where requested, were given access to a data room. No offers were received from trade parties for the business as a going concern.
- Given the declining cash position of the Companies, and the lack of interest expressed through the sales process from both financial and trade investors, consideration was given to the fact that an insolvency process may be required.

Planning for administration

While attempting to secure a sale of the businesses, the Companies took steps to explore all potential alternative options.

When it became apparent from the accelerated sale process that a solvent transaction could not be secured, the Directors, having taken advice, determined that given the financial position of the Companies, they were or were likely to become unable to pay their debts within the meaning given to that expression by Section 123 of the Insolvency Act 1986 and therefore that the appointment of the Joint Administrators over the Companies was required. It was at this point, on 2 August 2023, that a NOI was filed.

Insolvency process by entity

wilko: administration

As set out earlier, wilko is the main trading entity within the Wider Group and was responsible for the business and trade from the physical store portfolio.

Whilst the sale process confirmed there was no solvent solution available, a number of parties remained interested in parts of the store portfolio.

Placing wilko into administration would enable the business to continue to trade, whilst allowing time to further consider all interest that had been expressed through the pre appointment sale process, in order to maximise returns for the benefit of all creditors.

wilko.com: administration

wilko.com runs the online commerce platform for the wilko brand.

As there was interest in this platform from potential purchasers, it was determined to be in the best interests of its creditors to place wilko.com into administration to protect value in the business and to retain team members whilst pursuing the interest that had been expressed in the pre appointment sale process.

WHSL: administration

As the service company to both wilko and wilko.com, WHSL is dependent on these entities paying for services in order to meet its liabilities.

A number of WHSL's creditors are either guarantees WHSL provided to wilko creditors, or are creditors whose balances are impacted by the outcome of the wilko administration.

An administration was considered in the best interests of the creditors of WHSL as this was likely to reduce the value of creditor guarantees, by enabling them to extract value for the assets of WHSL.

WHSL also holds some of the intangible brand and domain name assets which could be included in a sales process. In order to maximise the position for creditors in wilko and wilko.com it was necessary for WHSL to be placed into administration to enable it to continue to provide essential services.

The above meant that it was considered beneficial for both WHSL creditors and wilko and wilko.com creditors to place WHSL into administration.

Pre-administration costs

On 2 August 2023 the decision was taken by the Directors that the Companies would move into administration and the NOI was filed.

At the date of our appointment as Joint Administrators, the unpaid pre-administration costs are shown below. These fees were incurred over the period following the NOI being filed:

Firm	Services	Unpaid amount £ (excluding VAT)
PwC LLP	Administrators-in-waiting (fees)	£571,151.30
PwC LLP	Administrators-in-waiting (expenses)	Nil
Shoosmiths LLP	Review of the Appointment documents in relation to the Companies, and advice and preparation in connection with the proposed appointment - see	£104,708.50

Appendix B for additional information on the services provided.

Pinsent Masons LLP	Security review and review of the Joint Administrators' funding agreement, consultancy agreement and stock augmentation agreement	£24,924.00
Total		£700,783.80

More details of the fees and expenses incurred, including further information regarding the work undertaken, can be found at Appendix B. We also provide details of the fees and work undertaken in relation to each of the Companies in Appendix B.

The payment of unpaid pre-administration costs as an expense of the administration is subject to approval under rule 3.52 of IR16 and doesn't form part of our proposals, which are subject to approval under paragraph 53 Sch B1 IA86. If you elect a creditors' committee, it will be up to the committee to give this approval under rule 3.52 of IR16.

wilko

If there's no committee, we'll ask the general body of creditors to do so instead at the creditors' meeting.

wilko.com and WHSL

If there's no committee, then because we've said we think that wilko.com and WHSL don't have enough assets to pay anything to unsecured creditors at all (wilko.com) or other than via the prescribed part (WHSL), it will be for the secured creditors and preferential creditors to do so instead.

To the best of our knowledge and belief, no fees or expenses were charged by any other insolvency practitioner.

Administrators-in-waiting fees

PwC worked rapidly with the Companies' Directors and their legal advisers in preparing for administration. PwC's role in preparing and planning for the insolvency appointment made a significant contribution to achieving the purpose of the administration. In particular it meant:

1. Post appointment disruption to trading was minimised - a strong trading platform was maintained to maximise stock realisations; and
2. An extended period of time was available in which to pursue interest in the business, trade and assets, thereby maximising returns for all creditors.

This was achieved through time spent carrying out the areas of work detailed below. The work was undertaken between the filing of the NOI and appointment, and this list is not exhaustive. This work was required to be performed on an accelerated basis, not least given the significant media speculation, which impacted ongoing trade and caused uncertainty amongst team members.

Sale of business

As soon as the NOIs were filed, which was as soon as it became apparent that there were no offers on a solvent basis (largely due to the additional working capital requirements a buyer would need to fund), the sale process was rapidly pivoted to maximise the chances that any sale via insolvency could transact the business as a going concern, as well as maximising the returns for all creditors. This work included:

- Preparing an Information Memorandum specific to the opportunity in the administration;
- Determining the sales approach and implications re: strategy for the administration;
- Revisiting a wider interested parties list given the insolvency;
- Communicating with interested parties within the existing, earlier, process to maintain interest; and
- Collating key documents to be made available to potential interested parties.

Trading strategy

This involved assessing options available to the Joint Administrators for trading the businesses, including:

- Understanding the position with key suppliers to secure ongoing support in relation to trading options post appointment;
- Planning communications with suppliers (including certain communications prior to an appointment);
- Rapidly engaging with, negotiating terms and benchmarking the likely costs for Hilco in order to derive a stock realisation structure and strategy to maximise returns to all creditors in the insolvency;

- Identifying possible cost savings, including operational considerations for a range of post appointment trading strategies; and
- Developing an administration trading cashflow forecast and obtaining adequate financing facilities with HUK to ensure we were able to trade in a controlled manner in support of the delivery of the strategy and optimise the return for creditors.

Property

- Development of a property strategy which would support the delivery of the trading strategy, whilst seeking to reduce operational costs where practicable and appropriate;
- Reviewing and collating of documents required for post appointment communications and potential trading costs including property schedules, landlord contact details and rent information, and FAQs; and
- Development of strategy to realise potential value in freehold and leasehold properties.

Employee / union / pension strategy

- Whilst ongoing options were assessed, providing support to the Companies' HR team and senior leadership (alongside legal advisors) to develop their understanding of the employment strategy including any requirement to provide advance notice of redundancies (HR1s) and collate necessary initial necessary employee data;
- Determining the appropriate employee strategy to support delivery of the trading strategy. Considerations included the Union, Union representatives and wider team engagement as appropriate;
- Understanding payroll strategy such as pay frequencies, banking facilities, bureau support and calculations of a weeks' pay;
- Reviewing payroll deductions other than PAYE and NIC, such as childcare vouchers;
- Consideration of the Companies' assets such as laptops, cars and mobile phones;
- Reviewing (initially at a high level) contracts of employment, Union bargaining agreement and other key employment documents;
- Meetings to understand prior communications to support the drafting of any scripts, initial FAQs and letters required;
- Forming strategies and requirements for employee helpline, email and PwC website requirements;
- Development of communication plan, including cascade plan and preparation of data to support delivery of the strategy; and
- Engagement with the Trustees, the Pensions Regulator and the PPF to discuss the current financial situation of the Companies and insolvency strategy.

Communication planning

- Development of a communication plan for all key stakeholder groups considering key messages, timing and method of communication in order to ensure a clear, transparent and consistent communication to support the trading strategy, including the set-up of a dedicated wilko landing page on the PwC website.

Statutory preparation

- Completing internal risk and quality acceptance procedures;
- Engagement with legal advisors to obtain a security review for the Companies;
- Drafting communication and liaising with creditors, team members and customers following the NOI;
- Completing necessary statutory and appointment paperwork; and
- Collating information and starting to draft initial letters to creditors.

What we've done so far and what's next if our proposals are approved

Management and financing of the Companies' affairs and business

We commenced the administration with a dual strategy designed to maximise the returns to creditors in each estate. The two aspects to this strategy were:

1. A trading period to maximise the value from stock held on appointment and to provide a platform to maximise the chances of a transaction of the Companies as a going concern; and
2. A parallel sales process with a view to transacting all or part of the Companies.

Stakeholder engagement

The administration of the Companies is one of the largest in the retail sector for over ten years. Given the high profile nature of the case, it has naturally attracted significant attention from the media, local and national government departments, unions and wider stakeholders (including creditors).

The Joint Administrators and their teams have provided frequent ongoing verbal and written updates to these groups, an overview of which is included below:

Government (national and local):

Since appointment we have engaged with a variety of government stakeholders via a mixture of written correspondence and meetings. Parties we have engaged with have included: the DBT; the Department of Work and Pensions; JCP; the RPS; Members of Parliament; devolved and local government. To date we have held over 20 briefing calls / meetings for a number of these stakeholders, responded to 14 items of correspondence and provided formal written updates to a core group of c.10 parties.

Press:

A dedicated team of PwC media relations professionals has managed significant media interest, responding to over 1,100 inbound press enquiries to seek to ensure that information reported in over 5,900 articles since the date of appointment is as accurate as possible.

Customers, suppliers and other stakeholders:

On appointment we wrote to all known suppliers updating them on the administration and inviting them to submit an unsecured claim. To date 3,681 letters have been issued to known creditors.

Other stakeholders have been regularly updated on the PwC website, which has received over 4,600 views. In addition, dedicated mailboxes and phone lines were set up and to date, we have responded to over 4,000 queries received from employees, landlords, customers, suppliers and other creditors.

Team members and the Union:

Refer to the team members section below for an update on communications with the Union and team members.

Sale of business and assets

Process overview

Unfortunately, whilst the pre appointment sale process resulted in a number of serious interested parties progressing through to submitting final offers, none were ultimately capable of being completed on a solvent basis. The reasons given for this were due in a large part to the significant quantum of working capital funding which was required to support the Companies after any solvent sale.

Since the Companies entered into administration, we have engaged with over 180 interested parties to explore interest in a sale of the business and assets of the Companies on an insolvent basis. We received 60 signed NDAs and 34 parties were provided access to various company information via a virtual data room (as set out below, access was granted on request, and limited to areas of the data room containing the specific information as requested).

We received expressions of interest which consisted of various sale structures and a broad range of asset classes. For example, some initial interest was in respect of the whole business whereas other interest was in respect of "asset-only" transactions for properties, stock, fixed assets and / or IP.

Throughout the process, we provided information on request to assist interested parties appraise the assets, tailored to their individual interests where relevant and appropriate to do so. The information typically provided for the following assets included:

- Whole business - information memorandum, information relating to management's cost reduction initiatives, store trading performance, schedules and details of key assets such as stock, property, IP, etc;
- Stores - Store listing with historical sales information, key lease information, store plans;
- IP / brands / digital - IP listing, information relating to the performance of the digital business; and
- Stock - Stock listings for each location.

Offers received

We received formal, non binding initial offers from 12 parties, comprising:

- Four which would have involved the sale of all or part of the Companies' businesses as a going concern;
- Four offers for all or part of the store portfolio; and
- Four offers for the IP / brands / digital assets.

As noted earlier, all parties entered into NDAs as part of the process, the terms of which we took extremely seriously given the high levels of media speculation. Breaches of NDAs had the risk of compromising offers which we were taking forward and therefore any deemed breaches were addressed immediately.

Our assessment of potential transactions

When assessing the offers received, we took a number of important considerations into account in determining whether a potential transaction should be progressed:

- **Creditor returns** - in line with our statutory responsibilities to maximise the returns for creditors as a whole across each entity, we performed detailed analysis to understand the likely outcome for all creditors on an entity by entity basis, for each offer which was received. We considered value both in the form of consideration received, and through the mitigation of creditor claims if a purchaser was planning to assume those liabilities from the administration estates. In this instance the position was complicated by the fact that certain offers were capable of being combined with others, whereas certain others would have precluded other offers from being capable of being completed;
- **Credibility of the interested parties** - to obtain access to the data room, any interested party had to first sign an NDA requiring strict confidentiality. We also undertook various due diligence procedures on all interested parties in order to assess their credibility and to determine whether they were reputable and capable of transacting in line with the offer they provided;
- **Deliverability of transaction** - we had to form a view as to whether any offer could be successfully executed within the parameters of the administration process. This included whether parties could demonstrate that they:

- Had access to sufficient funding capable of being used for the transaction;
- Were engaging with appropriate professional and legal advisors in order to carry out due diligence and provide advice on transaction structure and documentation; and
- Had the ability to achieve the outcome within the timescales set within the administration (noting that any delays to transacting had a cost to the creditors).

- **Post transaction risk** - we assessed if there was any risk to the transaction from the period after completion, particularly when any offer involved an element of deferred or contingent consideration. For example we assessed whether the post transaction trading business plan was credible.

Going concern transactions

Several parties made offers for all or a large part of the business on a going concern basis. We worked closely with these parties to seek an outcome which both achieved maximum value for the creditors as a whole, and which preserved the maximum number of jobs. Three of these parties withdrew during their due diligence process, having concluded that they were not able to complete a transaction. Specific feedback which was provided included:

- The costs involved with insolvently acquiring the business were high;
- The overall funding requirement of the business was largely unchanged from the funding required pre appointment; and
- There would still be a need for a significant restructuring exercise to address the high costs (including property costs).

Some of these parties also contemplated taking on smaller parts of the business(es), reducing the number of stores and concentrating on the most profitable. Given the high central and infrastructure cost base and the absence of loss making stores, those parties concluded it was unlikely that a "smaller" business would have been economically viable.

The final party which made an offer on a going concern basis failed to produce satisfactory evidence of proof of funds in order to demonstrate its ability to complete the proposed transaction. This was the primary reason for a decision being taken not to proceed with this offer, given that to have progressed negotiations with that party without such evidence would have risked incurring costs, while also compromising the potential realisations which could be generated from other credible and advanced transactions, in turn having a detrimental impact on creditor outcomes.

As there were deemed to be no deliverable offers for the business as a whole on a going concern basis, a decision was taken to proceed with various sales of certain assets of the Companies and to conclude the winding down process across the store portfolio.

We have listed below the offers received for those which are completed, or in the process of being negotiated. In order to not prejudice the remaining, ongoing, negotiations we have not disclosed all of the financial details of each offer.

Transactions completed

B&M

On 5 September 2023, an agreement was entered into between wilko and B&M Retail Limited for the (i) the sale of the vacant freehold property at Porthmadog (following external valuation) and (ii) the opportunity to take assignments (or other forms of occupation) of the leasehold interests (the "B&M Option") in 50 vacant properties. £5.3m is being held on our behalf by Shoosmiths in their client account in respect of the initial consideration for the freehold disposal and the B&M Options. There is a further element of contingent consideration, which is dependent upon B&M taking an assignment / new lease of the relevant properties and could provide an additional return to creditors of up to c.£8.1m. Any holding costs attributed to the properties subject to the B&M Option are to be funded by B&M following the closure of the relevant stores by the Joint Administrators. To date we have received £397k relating to holding costs for the vacant properties subject to the B&M Option.

Pepco

On 12 September 2023, an agreement was entered into between wilko and Pepco giving Pepco the opportunity to enter into assignments (or other forms of occupation) of the leasehold interests (the "Pepco Option") in over 71 vacant leasehold properties. £142k is being held on our behalf by Shoosmiths in their client account in relation to the Pepco Option. There is a further element of contingent consideration, which is dependent upon Pepco entering into an assignment / new lease of the relevant properties. Any holding costs attributed to the properties subject to the Pepco Option are to be funded by Pepco following the closure of the relevant stores by the Joint Administrators. To date we have received £653k relating to holding costs for the vacant properties subject to the Pepco Option.

The Range Group

On 13 September 2023, an agreement was entered in between wilko, wilko.com and WHSL and The Range Group, whereby The Range Group acquired the IP, database, online property and certain assets of wilko, wilko.com and WHSL relating to the digital business. The total consideration paid by The Range Group was £7m, which is being held on our behalf by Shoosmiths in their client account. Given that this transaction included certain assets of each of the Companies, it has been agreed that the allocation of the consideration between estates will be determined by an independent valuation report, which is in the process of being finalised.

This transaction relating to the digital business also included the transfer of 32 team members from wilko.com pursuant to TUPE.

As part of the transaction, the Companies entered into a TSA with The Range Group to provide a limited number of key ongoing supplier services to enable time for The Range Group to agree longer-term agreements with the relevant counterparties. The costs expected to be incurred in relation to the TSA are to be pre-funded by The Range Group and subject to a reconciliation at a later date.

Trading

On appointment, the strategy of the Joint Administrators was initially to continue to trade the business across the entire store portfolio, keeping all stores open and retaining all employees on Day one, with a phased closure and redundancy process taking place, dependent upon the progress of the offers received in relation to the sale of the business and assets process.

Retaining the full store portfolio and employee base maximised the opportunity for a transaction involving the entire business, as well as enabling us to maximise realisations through sale of the stock held on appointment, being the largest asset held on the balance sheet of wilko (c.£105m of stock, plus c£10m in transit on appointment).

In order to support with maximising value from the stock realisation strategy, we have continued to purchase new stock to replenish the shelves across the store portfolio. We focused on FMCG, as this helped increase footfall, which in turn increased the sale of other items. Since appointment, wilko has made stock purchases of c.£11.4m from 32 different suppliers. Additional non-FMCG stock was purchased directly by Hilco to supplement stock levels and increase footfall, thus sales, in stores during the trading period.

Following it becoming apparent that a sale of the whole business out of administration was unlikely to be achievable, we focussed on efforts to sell parts of the business and to wind down those areas of the business which would not feasibly form part of any sale. It subsequently became clear that no part of the business could be sold as a going concern, other than the digital business (which was sold to The Range as set out above), and the focus moved to winding down the entirety of the remaining business. Wind down activities included realising the remaining stock, making redundancies and exiting stores on a phased basis. The first stores were closed to the public on 12 September 2023, with 24 stores exited on this date. The final stores are due to close on 8 October 2023.

WHSL

wilko is heavily reliant on WHSL given it provides the central services function to allow wilko's operations to function. It was determined that the strategy for WHSL was to continue to provide services to both wilko and wilko.com in order to maximise value across the Companies, whether via a sale of the business and assets, or to maximise the realisation of assets through the trading strategy. This was also in the best interests of the creditors of WHSL given that the ongoing trade helped to mitigate claims of creditors within WHSL and helped facilitate the sale to The Range Group, which included certain WHSL assets.

wilko.com

wilko.com supported the online presence of the business. Given the costs involved in maintaining the website during the administration (including payments to certain essential service providers and to stock suppliers), it was not considered viable to continue the website's operations in the trading period. Despite closing down the platform for external use, the platform was maintained and staff were retained given the interest that had been expressed in wilko.com, and the potential value that may therefore have been available as part of a sale process.

Funding agreement

At the outset of the administration period, it was envisaged that additional funding would likely be required, primarily to facilitate the payment of wages, settle the payment of certain essential service providers and to purchase any stock required immediately.

Whilst on appointment there was c.£31.4m of cash held across multiple accounts, a significant portion of this was held in charged accounts that were, as is typical in insolvency situations, not immediately accessible to the Joint Administrators. Further, certain creditors had the right of offset for various outstanding debts which prevented the free use of the other accounts in the short term.

Whilst sales continued in stores, many of these were made on card payments, and based on our experience of dealing with merchant services providers in administrations, we were aware that accessing cash from ongoing trading would take time, requiring a number of discussions and agreements to be concluded with those merchant service providers (see section below).

Given the financial position of the Companies, and the time available to secure alternative funding, we entered discussions with HUK pre appointment to provide a funding facility in order to pursue our strategy, not least given the requirement to meet the payroll deadlines for team members. Other potential financiers were not approached given the time constraints and likely requirements from such lenders regarding, for example, pre-lend due diligence and anti money laundering checks.

Following negotiations, wilko, acting by the Joint Administrators, entered into a funding facility with HUK on 16 August 2023. This provided funding of up to £25m to wilko. £10m was drawn on 17 August 2023 which permitted the payment of the Companies' payroll and other essential supplier payments. This £10m funding was repaid with associated costs on 5 September 2023, as soon as liquidity allowed.

Realisation of stock

On appointment, stock with a cost value of c.£105m was already held by wilko, with another c.£10m of stock in transit and another c.£2.8m held by wilko.com across two third party warehouses.

Prior to appointment, the Joint Administrators developed a high level strategy for the stock realisation and concluded it would be both more effective and efficient, and would support us to maximise realisations, to engage with a specialist retail agent. The decision to engage with a specialist retail agent, as opposed to undertaking this exercise in house, was a result of:

- The specialist nature of these services and the skills and experience an external agent could bring;
- The higher degree of certainty of the amount of realisations that were likely to be achieved in relation to the stock that the external agent could bring; and
- There being no evidence of administrators trading a retail business of this scale without utilising specialist retail agents.

We approached Hilco to undertake the role on the basis of its:

1. Significant and clear understanding of the finances, structure, stock profile, store portfolio and performance of the Companies. We did not consider any other party to have the same level of background and knowledge of the Companies; and
2. Ability to engage quickly to allow continuation of trade on day one of the administrations. Continuity of trade included keeping all stores open and retaining and engaging directly with over 11,000 store team members. There was a very limited time period between the respective boards concluding that administrations were required and the formal appointment. As noted within the Trading section above, the initial stabilisation post appointment (i.e. keeping all stores trading and retaining all employees) was critical to maximising stock realisations and return to creditors.

Given (1) and (2), no alternative stock agent providers were approached, as the Joint Administrators did not consider it feasible that an alternative agent could gain as deep an understanding of the stock and the Wider Group as Hilco had in the time available. This would have prevented an alternative agent from being able to develop as effective a strategy, capable of being delivered in the time available (which once tendering was complete, and background provided, would likely have been a matter of a small number of days).

It was therefore concluded that approaching other potential specialist retail agents would not be in the best interest of creditors, representing a time consuming exercise which was highly unlikely to result in an alternative provider being selected.

During the period prior to appointment and supported by a benchmarking exercise, the Joint Administrators negotiated terms for the role of specialist retail agents on an arm's length basis, considering the costs (quantum and structure) and the inclusion of various contractual provisions in the proposed agreement. This benchmarking exercise considered previous administrations where PwC administrators had taken similar appointments (including where both Hilco and other stock agents had taken the role), and against other administrations where the commercial arrangements of the appointed stock agents were publicly available. We used this data to agree certain favourable amendments to the original proposed agreement put forward by Hilco.

Whilst specialist retail agents are engaged to assist in the stock realisation strategy, the Joint Administrators remain in full control of the trading strategy and all decision making. As is customary, specialist retail agent fees are highly dependent on the level of net realisations achieved by them for the benefit of creditors.

As detailed within the R&P, the trading cash position in respect of the stores up to 22 September 2023 currently reflects a c.£77m surplus across the Companies. The R&P, however, is prepared on a cash basis and is not reflective of the expected final trading profit position. Trading has not yet concluded, and there are: (i) still a range of outcomes which may be achieved regarding realisation of the remaining stock; (ii) a number of costs that have been committed to but not yet paid due to credit terms received; and (iii) a number of negotiations which remain ongoing across the supplier base (including negotiations which involve legal review of ROT positions, which are significant and set out below). We estimate a final trading profit (including the final realisation of stock) to be within the range of £40m to £50m.

wilko.com held c.£2.8m of stock on the balance sheet at appointment. Prior to our appointment, the purchasing of stock for wilko.com was undertaken by wilko, and the Joint Administrators are currently reviewing the legal ownership of this stock. Notwithstanding this, the stock is being realised as part of the overall trading strategy, as this was deemed to be the most cost effective way of maximising value given the costs associated with maintaining the wilko.com platform. When all stock has been realised, the value of this stock will be identified, and accounted for in accordance with the determined legal ownership.

Merchant services providers and cash collections

Worldpay

wilko used Worldpay as its primary merchant service provider. We commenced discussions with Worldpay prior to appointment, given that the continuity of its services was critical to post appointment trading strategy. 75% of sales across wilko are via card in store, and so the Worldpay receipts reflect a major proportion of the Companies' income. We therefore would not have been able to continue operating without Worldpay's assistance and continued service provision, without having major disruption to operations (and consequently, value).

Following administration, prior to releasing funds to the company, Worldpay required the Joint Administrators to enter into an additional agreement and pay a fee. Worldpay retained significant cash balances for a period of circa two weeks following appointment whilst this agreement was finalised. It currently holds c.£2.9m of funds in reserve against potential future charges, the majority of which we expect to receive. This all represents normal operating procedures for a merchant service provider post appointment of administrators, and these processes are put in place to protect the providers against the risk of customer chargebacks or similar.

Since appointment, in the period to 22 September 2023, we have received net (i.e. excluding VAT) cash receipts from Worldpay of c.£101.1m. Funds continue to be remitted on a daily basis.

Amex

Amex also provides services to the Companies in a similar manner to Worldpay, however, the value of the transactions is much lower. On 10 August 2023, Amex held £0.3m which has subsequently increased to c.£2.9m as further sales have been processed. Amex has not yet released any of the funds held. Discussions are ongoing and we expect Amex to remit a significant portion of the currently held funds soon.

G4S

Given the business has historically conducted c.25% of its sales in cash, we considered it critical to ensure that cash collections were maintained in the administration and both the change deliveries and banking of cash was not affected.

Following the NOI, we engaged with G4S to ensure the continued provision of services. G4S agreed to this subject to payment of outstanding debt (c.£57k). This was paid as a "ransom payment" to minimise risk to the trading strategy, any risk to team members of having high levels of cash on site, or having to find alternative banking arrangements.

We have included details of cash and cash equivalents held in the Cash at Bank section to this report.

Property

At the date of appointment wilko held leasehold interests in 398 retail stores, one distribution centre at Worksop, and an office in London which is currently subject to an Licence To Occupy agreement. wilko also has title to five freehold properties and one long leasehold.

14 stores within the store portfolio have sub-tenants. We have notified each of these sub-tenants of the administration. We are providing the sub-tenants with the landlords' contact details so they can arrange ongoing tenancies if required.

12 of the stores have cafes run by a third-party provider. The third-party provider has been notified of the closure dates in order for them to vacate the stores.

CBRE was appointed to advise the Joint Administrators on any value held within the 398 leasehold interest stores. The Joint Administrators have also engaged CBRE to provide valuations of the retail freehold and one long leasehold property, which is yet to be carried out.

Our property strategy on appointment was to maintain the property portfolio during an initial trading period in order to identify if a sale of the whole business was possible. Once it was determined that a sale of the whole business was not possible, we reviewed the offers received and identified a number of sites where parties sought to purchase opportunities to occupy a number of the leasehold sites post closure, with a view to completing an assignment of the leases relating to these properties.

Freehold properties

wilko has an interest in five freehold properties and one long leasehold property which will be disposed of on a vacant basis, details of which are set out on the following page.

Property type	Property Address	Offers status
Freehold	JK House, Roebuck Way, Manton Wood, Worksop, Nottinghamshire, S80 3EG ("Head Office")	No offer
Freehold	Distribution Centre, Europark, Llandeenny, Chepstow, Caldicot NP26 3WN ("DC2")	No offer
Freehold	Wilkinson Stores Ltd, Madoc Street, Porthmadog, LL49 9BU ("Porthmadog")	Sold
Freehold	1227 Melton Rd, Syston, Leicester, LE7 2JT ("Syston")	Under offer
Freehold	41 High Street, Dudley, DY5 2AA ("Dudley")	Under offer
Long-leasehold	Wilkinsons, Friars Park, Carmarthen, SA31 3AN ("Carmarthen")	Offers received

The Joint Administrators have appointed CBRE to assist with the sale of Syston, Dudley and Carmarthen.

Based on (1) offers received to date, (2) the consideration for Porthmadog and (3) a mid point in respect of the agents' valuations for the remainder of the above properties, we have estimated realisations for the properties above to be in the region of £40m, although we note that there is a risk that the actual value which is obtained may differ from this.

Barclays has a first ranking charge over certain of the above properties. On the basis that Barclays' indebtedness has been satisfied by way of offset, it is not expected to receive any of the proceeds from the sale of the properties. A second ranking charge is held by the Pension Scheme, which is capped at £20m. As a result of the security structure and based on the valuations provided, it is anticipated there will be a surplus generated from the proceeds of these properties for the benefit of the unsecured creditors in wilko.

Leasehold store properties

Following appointment, the Joint Administrators wrote to all landlords requesting a rent free period of three months in order to support the trading and sale of business strategy. 40 landlords agreed to this rent free period in relation to 55 properties. Our team has received and responded to over 750 property related queries, which have come into our email inbox.

Throughout the trading period, and as we exit stores, we have worked quickly and collaboratively with both wilko team members and key suppliers to address various maintenance issues with the properties to ensure the stores can remain open. We also continue to work closely with our legal advisors on a number of ongoing legal matters in respect of the leasehold interest at the distribution centre in Worksop and a number of other properties within the portfolio. These matters are ongoing and are subject to commercially confidential discussions. An update will be provided by the Joint Administrators in future reports when these matters are concluded.

Store transactions

On determining the offers received for various property assets on a break up basis, the expected return to creditors and execution of timeline of each offer were assessed.

On 5 September 2023 the Joint Administrators entered into an agreement with B&M for the sale of the freehold property at Porthmadog and the opportunity for B&M to take assignment of the leasehold interests in 50 vacant leasehold premises.

Furthermore, on 12 September 2023, an option agreement was entered into with Pepco in respect of a further 71 vacant leasehold properties, again providing the opportunity to Pepco to take assignment of the leasehold interests in these premises.

For both transactions, where the opportunities are to be pursued, 'holding' costs for the properties post cessation of trading and exit will be paid in full by the relevant purchasing party to the Joint Administrators of wilko. This is to ensure costs are not incurred which negatively impact the return to creditors for properties that have been exited as part of the wind-down. Where an assignment of the lease (or new leases) follows, the purchaser will then pay to the Joint Administrators a premium for the lease and fixtures and fittings of the transferred property. As at 22 September 2023, no option has been exercised but our legal advisors are in receipt of option and deposit fees of c.£6.4m (£5.4m net of VAT) and holding costs of c.£1.05m.

Stores - closure

When it was evident that a sale of particular stores could not be achieved, we began planning for a store closure programme. This became a full closure programme when it became clear that no stores could be sold.

We will continue to liaise with landlords and agents to ensure a timely exit of properties whether they are subject to option agreements referred to above or otherwise, licence to occupy, assignments and/or surrenders or realise freehold properties based on the advice of our property advisors.

Other freeholds

We are continuing to utilise the remaining non-store properties in the administration but we have requested that commercial real estate agents submit proposals to advise on valuations and marketing strategies for both Head Office and DC2. This realisation process is complex given the nature of these assets, and we will provide a further update in our next report to creditors.

Business rates

As part of the property work, we are liaising with local councils to look at potential rates relief where properties are partly occupied or vacant. Additionally, we are also considering the potential of historical rates recoveries which may provide recoveries for the estate.

Fixtures, fittings and other chattels

At the date of our appointment the net book value for the tangible fixed assets (when excluding freehold properties) of the Companies was £22.2m (£20m wilko, £1.6m WHSL and £0.6m wilko.com respectively). The realisation of these assets is dependent on their location and ability to realise, as follows:

- Assets located at properties subject to the transactions with B&M and Pepco have been included within these transactions. Where the purchaser does not exercise their rights under their respective agreements, the assets can be removed by us for sale;
- Assets located at DC1 are in respect of its operation as a distribution centre. After a tendering process, John Pye & Sons have been appointed to decommission and realise these assets, dependent on the final strategy and exit discussions with the landlord of the property;
- Assets located at DC2 will form part of an online auction and will not be decommissioned until such time as they have been assessed and realised by our appointed agent. We are awaiting an estimated value for these assets, and the associated costs of disposal;
- Assets located at stores which are being exited and returned to landlords are being dealt with by Hilco as part of the clearance process and under the agency agreement; and
- Vehicles and other chattel assets owned by the Companies are being disposed of by our agents John Pye & Sons.

Cash at Bank

At the date of our appointment there were a number of bank accounts in operation in wilko, a summary of which is as follows:

Account / location	£'m
GBP receivables - charged account (HUK)	19.7
USD receivables - charged account (HUK)	1.6
Total held in charged account (HUK)	21.3
GBP payables account	7.3
USD payables (and other minimal balances)	2.8
Total held at Barclays - floating charge	10.1
Cash held by Worldpay	1.1
Cash held by Amex	0.3
Cash held in stores*	4.5
Sub-total - cash held by third parties and in-store	5.9

*The £4.5m figure provided for cash held at stores is an estimate as store cash is only reconciled at close of business on a Saturday and so is a best estimate given appointment was on Thursday 10 August 2023.

**As set out in the section above on Funding Agreement, this cash was not immediately available to be used by the Joint Administrators on appointment.

We have not identified any bank accounts or cash held in the name of wilko.com or WHSL.

Investments

As reflected within the group structure at Appendix A there are a number of Wider Group entities, not subject to formal insolvency procedures; which are owned by and therefore assets of WHSL. Work is ongoing to see if there is any value to be realised from these entities. There are also two non-group entities in which WHSL holds a minority stake (StreetDrone and Bullfix) and the Joint Administrators are in discussions with potential purchasers for these investments.

Book debts, other debts and prepayments

Due to the nature of the business, being a largely bricks and mortar retailer to the public, there are not significant trading book debts to be collected. We have identified the following 'other debtors', which consist of prepayments, deposits, deferred consideration, tax assets, rent receivable and other balances.

Since appointment, the Joint Administrators have commenced discussions / negotiations with a number of counterparties to seek to recover value.

It has become clear during the course of our review of these balances, and discussions with counterparties, that a number of the counterparties also have creditor claims and will seek to apply offset to their positions rather than settle the book debt. At this time, we are therefore unable to provide an accurate estimated realisation value, and it may be commercially sensitive to ongoing negotiations to do so.

Entity	Net book value on appointment £'m
WHSL	4.8
wilko	13.3
wilko.com	2.5

Intercompany debtors

There are significant intercompany debtors and creditors between the Companies themselves, and between the Companies and the Wider Group. We note that:

1. We are undertaking a reconciliation of the position as between each of the Companies, including understanding the nature of the balances and any supporting information substantiating the amounts;
2. As part of an intercompany claim assessment process, there may be mandatory offset against intercompany claims between the Companies and the Wider Group. In addition to the existing claims, there may be claims arising from subrogation or contribution (where one company pays off the liability of another company under a guarantee or joint legal liability) which may also need to be incorporated for offset; and
3. The balance each Company will receive in respect of intercompany debtors owed will be dependent on the ultimate % return to unsecured creditors in each Company and Kin.

At this time it is considered unlikely that there will be significant intercompany debtor distributions.

Other potential asset realisations

wilko is party to a class action claim as one of a number of claimants alleging that there has been a breach of competition law by truck manufacturers. We are in discussions with the Companies' retained legal advisor, Mishcon de Reya LLP, in relation to this claim and are seeking to protect the estate's immediate position in the claim.

We are also pursuing a number of other potential realisations, including insurance claims.

Suppliers

Immediately prior to the administration appointments, the Joint Administrators and their teams liaised quickly and extensively with the Companies' key team members in order to gain further understanding and develop a strategy to ensure ongoing critical services from GNFR suppliers.

This enabled discussions on a proactive basis immediately following the appointments which resulted in the agreement for the ongoing provision of services from a number of critical suppliers across the store network, head office / shared service functions, online and digital and the operations of distribution centres.

This included, but was not limited to, suppliers covering IT and other similar infrastructure; security, H&S compliance, logistics providers, repairs and maintenance, general consumables and leased equipment suppliers. Since the date of appointment, we have engaged with over 100 individual suppliers and formal undertakings have been provided to c.60 different suppliers on a case by case basis to confirm that ongoing supplies are required and the associated costs will be paid in line with the terms of agreed undertakings. The vast majority of suppliers contract with wilko.

As part of these discussions and negotiations and in the circumstances where there were no viable alternatives, there were some "ransom payments" required in order to ensure continuity of supply whilst the Companies continued to trade with critical suppliers (this included but was not limited to logistics suppliers and IT suppliers who were integral to ensuring the continuity of operations across the store portfolio, distribution centres and / or head office).

Whilst the majority of stock on appointment was held across the store portfolio or at the distribution centres, there was additional stock in transit and additional wilko.com stock held at two warehouses, which were operated by third parties. We engaged with those third parties and in order to secure the realisation of the stock, both parties required payments. As at 22 September 2023, we have paid £0.7m to gain access to stock valued at £2.8m.

Retention of title

An ROT clause is a provision in a contract for the sale of goods which means that the seller retains legal ownership of the goods until certain obligations are fulfilled by the buyer – usually payment of the purchase price.

An ROT questionnaire is issued by the Insolvency Practitioner when they are made aware of a potential ROT claim. This document allows creditors to explain the circumstances of their claim, why the clause was introduced, and their expectations in recovering the stock. This helps to establish a creditor's rights to ownership and allows the Insolvency Practitioner to fully understand the background to their claim.

Since our appointment as Joint Administrators of the Companies, we have dealt with claims with a total value of £28.6m, where suppliers have claimed ROT over stock belonging to wilko and wilko.com. There were a small number of suppliers who contacted wilko post the NOI regarding ROT. A summary of the claims and their respective outcomes is set out below:

- 10 claims with a total value of £13.7m have been agreed and settled for £7.2m, with payments of £6.1m made to date;
- 30 claims with a total value of £8.3m have been rejected;
- 20 claims with a total value of £4.2m are currently under review or we are awaiting further evidence; and
- 46 claims with a total value of £2.3m await the return of our questionnaire before we can assess validity.

We accepted the ROT claim of one supplier who was unwilling to accept the offer we made to settle the claim. We therefore invited that supplier to collect its stock from the store portfolio and the two distribution centres, as we did not believe payment in full for the stock would generate sufficient value to the administration estate.

The top 10 ROT claims received accounted for 79% of the total value ROT claims made by suppliers. The claims received have involved large volumes of stock, across both the distribution centres, stores and at third party locations (wilko.com stocks) and have therefore been complex.

Third party assets

Third party assets can be personal property assets, tangible and intangible assets, licensed or leased assets to a company by third parties under contracts.

The majority of third party assets that the Joint Administrators have dealt with are physically placed in the wilko store network. Examples of these assets include (but are not limited to); ATMs, RugDoctors, Pick 'n' Mix stands, pet tag engraving stands, make up stands, taxi phones, Amazon lockers, CHEP pallets, sanitary bins, photo booths and other supplier stands housing stock.

There are also a number of third party assets situated in the distribution centres, including; recycling skips, gas bottles, vending machines, water fountains and cash machines.

To date, the Joint Administrators have corresponded with more than 30 third party asset suppliers, who between them provide approximately 10,000 third party assets to wilko. Correspondence is ongoing with these suppliers, and in some cases suppliers have now begun collecting their assets from stores. In other cases suppliers have agreed that it is not cost effective for them to collect their respective assets at this point in time.

Team members

Summary of team member numbers at date of appointment

Entity	Total
Wilkinson Hardware Stores Limited	236
wilko Limited	12,041
wilko.com Limited	35
Total	12,312

Location	Weekly paid*	Lunar paid**	Total
DC1	818	91	909
DC2	317	43	360
Retail	10,012	495	10,507
Support Centre	46	490	550
Total	11,193	1,119	12,312

*Weekly paid team members are paid Sunday - Saturday a week in arrears. At the date of appointment there were arrears of wages owed from 30 July - 5 August 2023 (normal pay date 11 August) and from 6 August - 9 August 2023.

**Lunar paid team members are paid on a four week cycle. At the date of appointment there were arrears of wages owed from 16 July to 9 August 2023.

These numbers are based on data at the date of our appointment. Given the scale of the workforce, the number of team members in the business changes daily.

Day one communications

Following our appointment, the communications strategy that had been developed during planning was immediately implemented. Planning included liaising with team members regarding how to cascade messages and to finalise initial draft scripts. The strategy was implemented utilising the Companies' existing internal communication platforms. This was to ensure that all team members received a CEO message in conjunction with the Joint Administrators' announcement as soon as practicably possible following confirmation of the appointment of the Joint Administrators. Shift patterns in the distribution centres, store working patterns and operating hours of the Support Centre were all taken into consideration. This message was recorded and made available via a QR code to ensure that all team members had the opportunity to view it.

As part of the communications we agreed to send a day one letter to all team members which confirmed our announcement that arrears of wages would be paid and team members would continue to be paid in the normal way so long as they attended work.

In addition to communications with team members, calls were arranged with various government agencies and Members of Parliament who had constituencies significantly impacted by potential job losses, as well as JCP and the RPS to ensure contact was made. Although no immediate redundancies were anticipated it was agreed to have appropriate levels of planning in place in the event redundancies were required.

Payroll

There is only one PAYE reference in operation for the weekly and lunar payrolls (which are payroll paid 13 times a year on four weekly cycles). All team members received their August wages, the first weekly and lunar payroll being paid on 11 August 2023. The payroll payments on 11 August and 18 August 2023 were processed through the pre appointment wilko bank account to ensure there was no delay to team members receiving payment, thereafter we switched payment processing to the Joint Administrators' bank account.

As trading has continued, the employment team has continued to work alongside the Companies' payroll team to ensure all weekly and lunar payrolls are accurate and paid in the usual way.

The payroll team has also maintained business as usual activity, including same day corrections, rapid changes to reflect the redundancies across the business and ensured the continued payment of expenses.

To achieve all of this, it was critical we continued the relationship with the payroll provider, Zellis UK Limited ("Zellis"), to ensure operational continuity and ongoing supply of services. Given the critical nature of Zellis, the Companies had prepaid for payroll services. The Joint Administrators' team continues with conversations in respect of ongoing services and the payment for work undertaken and required going forward.

Union and consultation

Following the initial meetings held with the Companies' HR team, further meetings were also held, including one, prior to our appointment, on 7 August 2023 to discuss the workforce population and representation arrangements for the purposes of consultation. The Companies' HR team explained that there is a collective bargaining agreement in place with the Union in respect of band one team members (the Companies' employee grading structure being made up of five separate bands). As such the GMB Union is the appropriate representative in respect of any collective consultation with band one team members. Team members outside of band one had no existing representatives for any collective consultation.

On appointment of Joint Administrators, given the strategy to pursue potential sale of the whole business, it was not clear at this stage what the outcome for team members would be. This meant that our approach needed to be flexible in order to accommodate different potential outcomes for team members. The Joint Administrators recognised that redundancy was one potential outcome for team members at this stage, if a sale of the whole or part of the business could not be achieved.

In light of the above, we gathered all the information required to submit HR1 advanced notifications of redundancy for each employing entity, in line with the legal obligation to notify the RPS on behalf of the Secretary of State for DBT of a proposal to dismiss 20 or more employees as redundant at one establishment within a 90 day period. The Joint Administrators sent HR1 forms on 11 August 2023 and confirmation of receipt from the RPS was on 16 August 2023.

On 16 August 2023, a formal information letter to employee representatives and HR1 forms were sent to the Union. This letter is legally required as part of collective consultation obligations. Following this, the first consultation meeting with the Union was held on 17 August 2023 in relation to the redundancy proposals in accordance with the legislative requirements and relating to band one team members. For band two and above team members, there was a team members representative election held on 18 August 2023. Once the representatives were elected, the information letter and the HR1 forms were shared with the elected representatives the same day.

Proposals in relation to the employment of team members were dependent on the outcome of negotiations with interested parties as set out above. The matters discussed in consultation therefore reflected the changing landscape and developments within the administration as negotiations progressed.

Consultation was conducted via two forums, one with the GMB which the Companies recognised in respect of band one team members only and the other with employee elected representatives who were band two and above.

As at 22 September 2023, in addition to ongoing constructive dialogue with Union and employee representatives, there have been:

- Seven formal Union consultation meetings with the GMB officers and convenors; and
- 11 formal consultation meetings with representatives elected for band two members; and four combined meetings (following feedback from the consultation meetings, based on the nature of the areas that were required to consult on, it was proposed and agreed on 11 September 2023 to combine the consultation meetings on a go forward basis).

Once it became clear that specific redundancies needed to be proposed, updated HR1 forms were submitted on 1 September 2023 and shared with the Union and the elected representatives respectively. Subsequent redundancies have been made in phases, in response to developments within the administration (see table below). Proposals for the initial redundancies in the support centre (with effect from Monday 4 September 2023), as well as the distribution centres (with effect from Thursday 7 September 2023). These redundancies required the use of selection criteria, where there was a redundancy pool requiring a

reduction in headcount (rather than redundancies across the entire pool). The selection criteria applied was based on a criteria previously used by the Companies in historic redundancy exercises, which we adapted based on consultation comments/suggestions. Taking into account the short timescales involved and the amount of data which needed to be processed to apply the selection criteria to affected team members, digital tools were used to apply the agreed selection criteria to the relevant pools. The use of digital tools ensured a fair and efficient process with less risk of error in comparison to manual processes.

The consultation strategy is being kept under constant review in light of updates in trading strategy, the wind down strategy and collaborative feedback with employee representatives, the Union and team members.

General communications

The usual communications channels have remained extremely active, and have been critical to ensure team members are kept informed with progress. In addition, as expected, there has been significant levels of media reporting and speculation and numerous reactive communications have been required to be sent to all team members. We have supported the use of QR codes for FAQs to be submitted and answered and there have been many live updates from the Joint Administrators through the channels which were in place prior to appointment. To date over 800 questions have been submitted by team members and answered through FAQs which are shared on both the Companies' intranet system "In the Know" and the PwC website and also through consultation. The Joint Administrators have also provided broader updates to all team members through the Companies' normal channel utilising virtual meetings. As at 22 September 2023, eight virtual updates have been hosted by the Joint Administrators to update team members on matters which are important to them. As not all team members are able to watch the updates live, a recorded version has been made available via a QR code to ensure all team members are able to view the updates.

To provide further support we also established a dedicated team member helpline to answer any queries which are not covered by the FAQs. To date, the helpline has handled 575 incoming calls from team members and has also made an additional 560 outbound calls to team members. We expect, as team members submit RP1 forms that this number may increase. As at 20 September 2023 the RPS had received 464 RP1 forms from a total of 2,396 redundancies implemented. Form RP1 is an employee's application to the RPS for certain statutory rights when made redundant.

Redundancies

As detailed earlier in this document, the Joint Administrators took steps to implement an initial redundancy programme on 4 September 2023, affecting the roles performed by 257 team members located across a number of Support Centre functions. In collaboration with the consultation requirements a process for selection criteria was agreed by the GMB and elected representatives.

Since then, further redundancies have been announced as various offers continued to progress, and the structure of transactions became clearer.

Team member redundancies to date

The table below sets out the store closure phases, Support Centre and DC's team member redundancies of each phase of the administration as at 22 September 2023.

Date of redundancy	Phase	Stores	Team members
04/09/2023	Support Centre	-	257
05/09/2023	DCs	-	291
07/09/2023	Support Centre	-	17
14/09/2023	Support Centre	-	90
15/09/2023	DCs	-	729
14 - 16/09/2023	Store closures: One and two	52	956
19 - 22/09/2023	Store closures: Three, four and five	124	2,452
25 - 29/09/2023	Store closures: Six, seven and eight	111	2,672
Total			7,464

**The above table excludes team members still employed at stores which will close between 4 and 9 October 2023 (3,665), as well as those team members still remaining at the DCs (126) and Support Centre (85). In addition, excluded from the above numbers are team members who have left the business during the administration of their own accord, or transferred to The Range Group.*

For roles made redundant, the Joint Administrators' employment team has worked with JCP, together with Scottish Government agency, PACE, and the Welsh Government to provide the necessary support, such as circulating relevant documentation and the services these agencies offer in these circumstances. Working with the Companies' HR team, there has been support to work with the Companies' HR Team to support recruitment opportunities with external stakeholders. This has involved the arrangement of two workshops at both DCs and support to all stores as and when closure announcements have been made. The workshops were well attended by local MPs, local employers with new employment opportunities, in addition to JCP offering money advice services and other services such as interview skills and CV writing. We continue to work with numerous stakeholders and update the PwC website with job opportunities.

For team members made redundant we have provided FAQs which are specific to redundancy. These are updated regularly and placed on the PwC website. The team member helpline is also available along with a dedicated email address for redundant team members to send queries to.

RPS

Once it was identified that redundancies were required, a strategy was implemented to ensure the payments of any statutory payments that may be due to affected team members were both accurate and efficient. Following calls with the RPS, a process was agreed which involved, following the sending of the redundancy letters, data being verified by the employment team and uploaded as soon as possible, with the aim of ensuring any payments due to team members are processed within 14 days of termination of employment.

A significant amount of work has been undertaken with the Companies' HR team, the Joint Administrators' team and the RPS to ensure a correct calculation of 12 week averages, which are critical for the RPS to calculate redundancy and Pay in Lieu of Notice claims accurately. We continue to work with the HR department for the Companies to ensure queries from team members are escalated and verified to ensure accurate data is uploaded to the RPS to alleviate calls and emails that come into the helpline.

Given the scale of the workforce the Joint Administrators' team have worked collaboratively with the RPS to ensure not only that those affected by redundancy will receive what is owed to them, but also that this is paid as quickly as possible. Our team has implemented a strategy which checks and escalates issues from the form that team members submit (RP1). The team is also supporting in the uploading of the required information (RP14a) to the RPS to ensure team members are receiving redundancy payments that may be due, within 14 days.

Sale of business - The Range Group

Following the transaction with The Range Group, announced on 13 September 2023, the employment of 32 team members assigned to the digital business was transferred. Prior to the transfer, a meeting was arranged with all impacted team members. Following this, four team members objected to the transfer and as a result, these team members were required to be treated as though they had resigned from the business. All prior terms and conditions of employment, including service, have transferred to The Range Group.

Pension and employee benefits schemes

wilko operated a defined benefit pension scheme, the Wilkinsons Group Retirement Benefits Scheme (the "Pension Scheme"), and also participated in two defined contribution schemes. The Companies also operated a number of employee benefit arrangements.

Work carried out to date in respect of these schemes/arrangements includes:

- As required by statute, seven notices being issued to the PPF in respect of the occupational pension schemes operated, including the Wilkinsons Group Retirement Benefits Scheme. Copies have been issued to The Pensions Regulator and the Trustees;
- Liaison with key team members and review of databases and accounts to understand the pensions and employee benefit arrangements operated;
- Understanding the Companies' re-enrolment date to ensure that appropriate steps and measures are in place to ensure compliance;
- Collating trust documentation and other key documents in relation to the Pension Scheme;
- Discussions with the Trustees of the Pension Scheme to understand the position with the outstanding deficit contributions and how these will be treated;

- Correspondence and discussions with team members and pension providers to understand the pension contributions outstanding on appointment and consideration of how these should be treated;
- Working with the pension providers to make arrangements for the payment of post appointment pension contributions in line with statutory deadlines and to ensure schedules are uploaded to enable these contributions to be allocated to individual member accounts;
- Responding to queries from team members on the pensions position and including responses to pensions FAQs;
- Dealing with insurers to ensure that employee benefit arrangements e.g. death in service cover and private medical insurance remain on risk for the remaining team members; and
- Investigating the position regarding a recent death to understand any benefit which may be payable, including work to understand the death in service trustee position.

In addition, the Joint Administrators have continued dialogue with the Trustees, the Pensions Regulator and the Pension Protection Fund throughout the course of the administrations, providing regular updates on progress and strategy.

Employee benefit trust

We are aware of the existence of an Employee Benefit Trust, Wilkinson EBT Co Ltd, which does not form part of the administration and we understand continues to be under the control of its trustees.

Tax

All of the Companies are subject to UK corporation tax. Work has been carried out to understand the pre-appointment corporation tax filings and payments made by the Companies. The Joint Administrators have also been collating information required to prepare tax returns for periods up to the appointment date to assist with establishing any unsecured HMRC claim for corporation tax. For post appointment periods, the Joint Administrators have duly considered the tax treatment of trading activities and disposal transactions. These will be reported in the tax returns to be filed by the Joint Administrators within the normal tax filing due dates.

The Companies are members of a single VAT group and submit quarterly VAT returns to HMRC. Work has been carried out to understand the pre-appointment VAT position of the VAT group and the value of HMRC's preferential claim. In addition, HMRC has a number of open inspections / enquiries in respect of VAT and we are corresponding with HMRC to have these matters concluded in the most efficient manner. Furthermore, the Joint Administrators have considered the VAT implications of the transaction / sales made post appointment to ensure the correct VAT treatment is applied.

Data recovery and retention

Where a company becomes insolvent, certain books and records must be retained by the insolvency practitioner; commonly referred to as the books and records. As per the statutory requirements we were required to capture and preserve the data from the Companies as at the date of administration. This information is formed by both physical books and records and information held electronically.

The purpose and provision of such information is to assist the Joint Administrators in the realisation and distribution of assets for the benefit of creditors. The preservation of key records retained includes the following categories:

- Statutory books;
- Title deeds and other documents conferring ownership/entitlement;
- Accounting records;
- Commercial documentation;
- Employee records;
- Health and Safety;
- Insurance;
- Legal actions;
- Deeds or documents signed under seal; and
- Copies of historical emails of all statutory or de facto directors (last three years).

The nature of these documents meant that they were located across various systems and alongside other files and documents which we do not need to retain. We also recognised the data was volatile and subject to modification and loss - we took considered steps to preserve documents, backups and their associated metadata. We identified and liaised with the Companies' staff to determine the relevant systems and identified 17 as being key. We called upon relevant employees with knowledge and access to the systems, or those that held relationships with the IT vendors and suppliers. Where data could be accessed, relatively issue free, our data team worked alongside team members to extract the relevant documents in a robust manner.

Where data could not be accessed/extracted en masse or on an automated basis by the IT team or ourselves, we identified the relevance and priority of capturing that data, and applied industry standard and bespoke methods to extract the data, whilst maintaining document integrity.

Challenges were encountered and overcome given the volume of the data held by the Companies and their legacy infrastructure; we encountered and best resolved slow extraction times (we were often limited by computing time), through a number of completed and ongoing data extraction techniques. Our efforts ensured the ongoing systems were also not impacted. The following table provides context to the scale of the information captured:

Description	Count
Volume of data needed for books and records preservation	26.5 TB +
Estimated number of files extracted from file system	30m +
Estimated lines in the journal (financial system)	150m +
Estimated number of emails extracted	4.6m +

In addition, we identified and managed eight external vendors, including external third party IT suppliers who held the Companies' data on the Cloud or their infrastructure. We devised strategies, sought and challenged quotes and timelines, and took receipt of data in a robust manner; i.e. using industry standard formats and software, encryption, file hashing, chain of custody forms and file logging/reporting.

At the present time, most of the relevant books and records have been extracted and the remaining system extracts (namely the email accounts and shared network documents) continue to remain on track, as limited and expected by the volume and the computing time needed. The Companies' IT team continues to provide regular updates, and our data team remotely access the Companies' systems to monitor progress and are frequently on site to take receipt of data extracts, as soon as they are available.

Connected party transactions

To date, no assets have been disposed of by the Joint Administrators to a party (person or company) with a connection to the Directors, shareholders or secured creditors of the Companies or their associates and the Joint Administrators are therefore not seeking approval from creditors to make a substantial disposal to a connected person.

Directors' conduct and investigations

As we said in our initial letter to creditors, the Joint Administrators are under a statutory duty to investigate the affairs of the Companies, and one of our duties is to look at the actions of anybody who has been a director of the Companies in the three years before our appointment. We have to submit our findings to the Department for Business and Trade ("DBT") within three months of our appointment.

If you think there is something we should know about and you haven't yet told us, please write to the Joint Administrators at uk_wilko_creditors@pwc.com.

We have instructed our specialist contentious insolvency and asset recovery team, supported by our forensics team, to review the affairs of the Companies and determine whether there may be further recoveries that can be made on behalf of creditors, including whether any action should be taken against anyone to recover or contribute to the Companies' assets. Data has been captured and a full review is underway. Any further information in this regard will be made available as appropriate.

This is part of our normal work and doesn't necessarily imply any criticism of the Directors' actions.

Objective of the administration

As we said earlier, in respect of the Companies we are pursuing objective (b) *for the company as it was not possible to rescue the company as a going concern and to achieve a better result for creditors than would be likely if the company was wound up (without first being in administration)*.

We explain below in more detail why we think we will achieve the objective for each company.

wilko

We have so far achieved a trading surplus from realising the stock across the store network and, whilst many of the costs relating to the trading period have not yet been paid, we anticipate to generate an overall trading profit that will be greater than the realisable value of the stock without pursuing the trading strategy. Whilst trading the business in administration, we have also been able to realise other assets, all of which has benefitted the creditor body. Had we not continued to trade the business across the stores, we would have expected realisable value from the stock and properties to be significantly lower, in the event wilko was wound up. Furthermore, by entering administration, wilko had the protection of the moratorium which initially offered breathing space from any creditor or landlord action, in order to pursue the hopeful sale of business (in tandem with the trading strategy). Furthermore, the transactions with B&M, Pepco and The Range Group may result in the mitigation of landlord claims, in the event leases are assigned - again in our view this will achieve a better outcome for wilko's creditors as a whole than would be likely, had wilko entered liquidation (without first being in administration).

wilko.com

As part of the administration we achieved a going concern sale of the digital business which included the IP, database, online property and certain assets of wilko, wilko.com and WHSL. As previously mentioned, the allocation of the consideration between estates will be determined by an independent valuation report, which is in the process of being finalised. The transaction also involved the TUPE transfer of 32 employees of wilko.com which has mitigated employee claims. This has generated higher realisations for the creditors than would have reasonably been expected had wilko.com been wound up rather than enter administration.

WHSL

We have been able to achieve a sale of the domain names held on the balance sheet of WHSL as part of the sale of the digital business to The Range Group transaction across the Companies. We have also facilitated the ongoing support to wilko through the provision of team members who were employed by WHSL, which has facilitated the trading strategy employed at wilko and in turn, generated greater realisations in wilko that can be used to repay WHSL's direct secured creditors, given the cross guarantees. Accordingly, secured creditor claims in WHSL have been mitigated and therefore a better result achieved for its creditors than would be likely had WHSL been wound up (without first being in administration).

Estimated outcome for creditors

Secured creditors

Barclays

As at the date of appointment, Barclays had a secured debt of £2.4m comprising a letter of credit (up to £1.5m) and a foreign exchange derivative that was "out of the money" at the time of appointment. These liabilities were secured by way of legal charge dated 31 August 2022 over certain fixed charge assets of wilko, with priority over other forms of security up to a specific limit. Barclays had the right to set off and did so on appointment, as such it has been repaid its exposure from funds in non-charged wilko bank accounts that were held by Barclays on appointment.

HUK

HUK provided a funding facility of up to £40m to WHSL on 22 December 2022. A fixed and floating charge debenture was granted by WHSL and guaranteed by wilko, wilko.com and Kin, each of which provided fixed and floating charge security over their assets. Legal advice has been taken on the validity of this security and its application across the Companies.

WHSL borrowed the funds from HUK and therefore is liable for the outstanding balance in full. As a result, apart from the preferential creditors, the prescribed part and costs, all realisations in WHSL would be payable to HUK in the first instance.

As guarantors, wilko, wilko.com and Kin are jointly and severally liable for any shortfall which is not paid from the WHSL estate. wilko, as the company with the most assets, has now repaid the majority of this lending (see below) and is now entitled to lodge a subrogated secured claim against WHSL, as well as against wilko.com and Kin Limited as fellow guarantors.

The balance outstanding as at the date of our appointment was £39.9m. Interest and charges accrued on the outstanding balance until repayment. As part of the security structure there were two fixed charged receivables accounts (one in GBP and the other in USD) in the name of wilko, which at the date of appointment, held a total of £21.3m.

After accounting for £21.3m from the charged accounts, the remaining balance owing to HUK on appointment has been repaid from wilko (with a smaller balance relating to fees and charges still being reviewed). In order to mitigate further interest costs, the decision to make this payment from wilko was based on the level of realisations to date and a detailed assessment of the final outcome to creditors across the estates. HUK has provided a reconciliation of additional charges it considers to be payable in relation to the facility.

Pension Scheme

wilko was the sponsoring employer in respect of a defined benefit Pension Scheme as at the date of our appointment. At the time an employer enters administration the deficit to the Pension Scheme is recalculated (by the Pension Scheme) on an alternative basis to that reflected in statutory accounts. We have been informed that the total section 75 deficit estimated within the administration is £70.2m. This balance is a creditor in wilko as the employer, and WHSL on the basis of a guarantee provided by that company.

As detailed previously, in 2022 there was a refinancing of the Companies, which included providing security to the Pension Scheme in respect of the deficit. Fixed charge security, limited to a total of £20m, was provided to the Pension Scheme in respect of certain freehold properties owned by wilko.

Based on independent valuations received for the freehold properties, we anticipate that there will be sufficient funds realised from the sale of these assets to reach the £20m fixed charge security limit. This will be paid from the proceeds of the relevant property sales and therefore will be dependent on the timing of the realisation of these assets.

Ordinary preferential creditors (mainly employees)

First ranking preferential claims include certain elements of balances due to employees such as arrears of pay and holiday leave. These balances were paid as part of the trading period in the administration and are reflected as a cost attributed to realising stock.

As a result we do not anticipate there being any ordinary preferential creditor claims in any of the Companies.

Please note there are other claims relating to employees, however these will rank as unsecured creditor claims.

Secondary preferential creditors (HMRC)

We have not yet received a claim from HMRC in respect of its claim in each of the estates. We have identified the below estimated liabilities from the Companies' records:

	PAYE	VAT*
wilko	£10.4m	
wilko.com	£0.02m	£15.9m
WHSL	£0.1m	

**The Companies (plus Kin Limited) formed a VAT group therefore each entity is joint and severally liable for the total debt of c.£15.9m.*

It is anticipated wilko and WHSL will have sufficient funds to pay the secondary preferential creditor in full. In wilko.com, we think that the secondary preferential creditor could receive between 0.5p and 5p in the £, although any shortfall on the VAT claim may be paid by any of the other Companies by virtue of the Companies having joint and several liability by virtue of being in a VAT group. We will work with HMRC in respect of determining their final claim(s); the timing of any distributions will be dependent upon the time taken to realise the assets, together with the process of determining the final claims with HMRC and allocating this between the Companies.

HMRC will not receive more than 100% of its total claim.

Unsecured creditors

The prescribed part is a fund that has to be made available for unsecured creditors. It's paid out of 'net property'. Net property is floating charge realisations after costs, and after paying – or setting aside enough to pay – preferential creditors in full. But it only has to be made available where the floating charge was created on or after 15 September 2003.

The amount of the prescribed part is:

- 50% of net property up to £10,000
- 20% of net property above £10,000
- Subject to a maximum of £800,000.

The prescribed part applies in the Companies as they each have a floating charge created on or after 15 September 2003.

wilko

We think that there will be sufficient realisations in wilko to enable dividends to be paid to its unsecured creditors, both from the prescribed part and otherwise. Based on what we currently know, we think that wilko will have net property of c.£20m - £45m and therefore a maximum prescribed part of £800,000. We think that the likely total dividends to unsecured creditors from both the prescribed part and otherwise will be in the range of 4-8%.

Given we are still in the process of concluding our trading period, and selling key assets there remains a level of uncertainty as to the final outcome for creditors. As a result we have provided a range in respect of the likely outcome.

If we think there will be money for unsecured creditors other than from the prescribed part, we may (but we won't have to) agree in principle the claims of unsecured creditors.

If we choose to agree unsecured claims, we may ask the court to allow us to pay dividends to those creditors. If we choose not to ask the court for permission, a subsequent liquidator will formally adjudicate on the claims agreed by us in principle and pay any dividends to unsecured creditors.

WHSL

We think there will be a prescribed part dividend for unsecured creditors, based on what we know currently. If we think the costs of agreeing claims and paying a prescribed part dividend will be disproportionate to the benefits, we can apply for a court order not to pay the prescribed part to unsecured creditors. At the moment we don't plan to make such an application.

We think that in WHSL the net property will be between £2m and £4m and that the amount available under the prescribed part will be between £400,000 and the maximum value of £800,000. This range reflects that the allocation of the consideration for the sale of the IP, brands and domain names between the Companies has not been finalised. The estimated value of creditors included in this calculation is c.£72m, which includes the unsecured shortfall for the Pension Scheme which is not included within the statement of affairs creditor listing. Based on these figures we estimate the return for unsecured creditors will be less than 1p in the £.

wilko.com

We think that in wilko.com the net property will be £Nil, and therefore there will be no funds available for a prescribed part.

These estimates depend on future realisations, administration costs and finalising claims from unsecured creditors. This guidance is only an indication. You shouldn't use it as the basis for any bad debt provisions or debt trading.

Creditors of the Companies can find out how to submit a claim by visiting the following website: www.pwc.co.uk/wilko.

Creditors' committee

wilko

We're asking you to decide whether you wish to elect a creditors' committee to help us in discharging our duties. If the creditors wish to do so, there will be a creditors' committee if enough creditors want to be on it. Please see Appendix D for a guide to creditors' committees.

wilko.com and WHSL

As we are not seeking a decision from creditors at this time, we are not currently asking creditors whether they wish to form a creditors' committee. If creditors would like a committee, they may request the Joint Administrators to seek a decision of the creditors (see appendix G).

Our fees and expenses

wilko

If creditors resolve to form a creditors' committee it will be up to the committee to fix the basis of our fees and Category 2 expenses. If there's no committee, we'll ask the general body of creditors to do so instead.

Administrators' fees can be fixed on one of three bases or a combination of the three: by reference to time properly spent by the Joint Administrators and their staff; as a percentage of the assets dealt with by the Joint Administrators; or, as a fixed amount. At

this stage we anticipate we'll seek to fix our fees on a combination basis, to reflect the complexity and value achieved for creditors.

wilko.com and WHSL

For these Companies, again in the event a creditors' committee is formed, it will decide the basis of our fees and Category 2 expenses. But if there's no committee, because we've said we think these Companies don't have enough assets to pay anything to unsecured creditors at all (wilko.com) and other than via the prescribed part (WHSL), we'll ask the secured creditors and any preferential creditors to fix the basis of our fees and approve Category 2 expenses. At present we think we'll seek fees by reference to the time properly given by the joint administrators and their staff in attending to matters arising in the administrations.

In all three Companies, if creditors or the committee do not fix the basis of our fees and Category 2 expenses, we may apply to the court to fix them no later than 18 months after the date of our appointment.

Ending the administration

Our exit route for each company will depend on the outcome of the administration for that company. At the moment we think that the most likely exit routes are as follows:

wilko

At the present time, we consider the most likely outcome will be that funds are available to pay a distribution to unsecured creditors, other than via the prescribed part. Assuming that's the case, at an appropriate time we'll do one of the following:

We'll put wilko into creditors' voluntary liquidation (CVL) so that the liquidator can pay a dividend; or

Apply to the court for permission for the Joint Administrators to pay unsecured creditors any surplus funds available for them (above that available under any prescribed part). If this is granted, and following such payment, we'll end the administration by filing a notice with the Registrar of Companies and wilko will be dissolved three months later. If we don't get permission we may put wilko into CVL, or comply with the terms of any court order if different.

If wilko goes into CVL, we propose that Jane Steer, Edward Williams and Zelf Hussain are appointed as joint liquidators (or, if replacement Administrators are appointed, any persons appointed as Administrators at the time of the registration of notice of moving from administration to CVL per paragraph 83(4) Sch B1 IA86) and that any act required or authorised to be done by the joint liquidators can be done by any of them. Creditors may, before these proposals are approved, nominate a different person or persons as liquidators, in accordance with paragraph 83(7)(a) Sch B1 IA86 and rule 3.60(6) IR16.

In the event we think there are matters that should be investigated in a liquidation rather than in the administration, we may instead apply for a court order ending the administration and for the Company to be wound up.

wilko.com

At present, we think there will be no dividend for unsecured creditors.

Assuming that's the case, once we've finished our work, we'll file a notice with the Registrar of Companies and wilko.com will be dissolved three months later. But if we think there are matters that should be conducted in a liquidation rather than in the administration, we may instead apply for a court order ending the administration and for wilko.com to be placed into compulsory liquidation.

In the event a dividend becomes available to unsecured creditors in addition to/other than by virtue of the prescribed part, we may apply to court for permission to pay any surplus funds to unsecured creditors. If this is granted, and following such payment, we'll end the administration by filing a notice with the Registrar of Companies and wilko.com will be dissolved three months later. If we don't get permission we'll put wilko.com into CVL, or comply with the terms of any court order if different.

Alternatively, we may put wilko.com into CVL so that the liquidator can pay the dividend.

If wilko.com goes into CVL, we propose that Jane Steer, Edward Williams and Zelf Hussain are appointed as joint liquidators (or, if replacement Administrators are appointed, any persons appointed as Administrators at the time of the registration of notice of moving from administration to CVL per paragraph 83(4) Sch B1 IA86) and that any act required or authorised to be done by the joint liquidators can be done by any of them. Creditors may, before these proposals are approved, nominate a different person or persons as liquidators, in accordance with paragraph 83(7)(a) Sch B1 IA86 and rule 3.60(6) IR16.

WHSL

At present, we think there will be a dividend for unsecured creditors from the prescribed part only.

Assuming that's the case, once we've paid any prescribed part dividend and finished our other work, we'll file a notice with the Registrar of Companies and WHSL will be dissolved three months later. But if we think that there are matters that should be conducted in a liquidation rather than in the administration, we may instead apply for a court order ending the administration and for WHSL to be placed into compulsory liquidation.

In the event a dividend becomes available to unsecured creditors in addition to/other than by virtue of the prescribed part, we may apply to court for permission to pay any surplus funds to unsecured creditors. If this is granted, and following such payment, we'll end the administration by filing a notice with the Registrar of Companies and WHSL will be dissolved three months later. If we don't get permission we'll put WHSL into CVL, or comply with the terms of any court order if different.

Alternatively, we may put WHSL into CVL so that the liquidator can pay a dividend.

If WHSL goes into CVL, we propose that Jane Steer, Edward Williams and Zelf Hussain are appointed as joint liquidators (or, if replacement Administrators are appointed, any persons appointed as Administrators at the time of the registration of notice of moving from administration to CVL per paragraph 83(4) Sch B1 IA86) and that any act required or authorised to be done by the joint liquidators can be done by any of them. Creditors may, before these proposals are approved, nominate a different person or persons as liquidators, in accordance with paragraph 83(7)(a) Sch B1 IA86 and rule 3.60(6) IR16.

Statement of affairs

We were given a statement of affairs for each of the Companies on 1 September 2023. They were all signed by the Companies' Chief Financial Officer, Dave Murphy, on 31 August 2023.

The original deadline for Mr Murphy to return the statement of affairs was 25 August 2023, but at the request of Mr Murphy, the Joint Administrators agreed to an extension of the deadline to 1 September 2023. This was to allow Mr Murphy time to prepare the documents with sufficient due care and attention.

Copies of the statement of affairs and our comments on them are attached at Appendix D. As required by law, the documents include details of the names, addresses and debts of creditors (including details of any security held), other than, if applicable, employees and former employees of the Companies and consumers claiming amounts paid in advance for the supply of goods and services.

Statutory and other information

Court details for the administration:	High Court of Justice Business and Property Courts of England and Wales Insolvency & Companies List (ChD) wilko: case 004265 of 2023 wilko.com: case 004266 of 2023 WHSL: case 004267 of 2023
Full name:	wilko Limited wilko.com Limited Wilkinson Hardware Stores Limited
Trading name:	wilko (all entities)
Registered number:	wilko: 00365335 wilko.com: 11100381 WHSL: 08856837
Registered address:	JK House, Roebuck Way, Manton Wood, Worksop, Nottinghamshire, S80 3EG
Company Directors:	wilko: James William Dorling, Benjamin Victor Exall, Neil Alastair Feakins, Mark Xavier Jackson, Amanda Jones, David Roger Murphy, Timothy David Dalton Philips, Deborah Anne Rabey wilko.com: Benjamin Victor Exall, Neil Alastair Feakins, Mark Xavier Jackson, David Roger Murphy, Lisa Joanne Wilkinson WHSL: Christopher Timothy Howell, Mark Xavier Jackson, Natasja Ilse Gysele Laheij, David Roger Murphy, Timothy David Dalton Philips, Lisa Joanne Wilkinson The above mentioned were Directors at the time of our appointment. There are no new Directors. We understand some of the above may be in the process of formally resigning their position.
Companies secretary:	Sonia Fennell (resigned on 13th September 2023)
Shareholdings held:	wilko: 3,309,777 shares held by WHSL (sole shareholder) wilko.com: One share held by WHSL (sole shareholder) WHSL: 560,144,665 shares held by Amalgamated Holdings Wilkinson Limited 416,507 shares held by Sheila Mary Naylor 891,034 shares held by Fiona May Wilkinson 416,507 shares held by John Christopher Wilkinson
Has there been a moratorium under Part A1 IA86 in force within the two years prior to the company entering administration?	No

Date of the administration appointment:	10 August 2023
Administrators' names and addresses:	Jane Steer of Central Square, 29 Wellington Street, Leeds, LS1 4DL Edward Williams of One Chamberlain Square, Birmingham, B3 3AX Zelf Hussain of 7 More London Place, London, SE1 2RT
Appointer's/applicant's name and address:	Mark Jackson of JK House, Roebuck Way, Manton Wood, Worksop, Nottinghamshire, S80 3EG
Objective being pursued by the Administrators:	(b) Achieving a better result for the company's creditors as a whole than would be likely if the company were wound up (without first being in administration)
Is a statement being made under paragraph 52(1)(a to c) Sch B1 IA86?	Yes, for wilko.com and WHSL 52 (1)(b) that the company has insufficient property to enable a distribution to be made to unsecured creditors other than by virtue of section 176A(2)(a) IA86
Division of the Administrators' responsibilities:	For the purposes of paragraph 100(2) of Schedule B1 the Administrators may exercise any of the powers conferred on them by the IA 1986 jointly or individually
Type of proceedings:	COMI proceedings

Summary of store closures

The table below sets out the anticipated last day of trading for each phase of the store closure programme.

Phase	Total number of stores	Number of stores exited	Remaining stores	LDOT
1	398	(24)	374	12/09/2023
2	374	(28)	346	14/09/2023
3	346	(38)	308	17/09/2023
4	308	(38)	270	19/09/2023
5	270	(48)	222	21/09/2023
6	222	(37)	185	24/09/2023
7	185	(37)	148	26/09/2023
8	148	(37)	111	28/09/2023
9	111	(29)	82	03/10/2023
10	82	(41)	41	05/10/2023
11	41	(41)	-	08/10/2023

Receipts and payments

The schedules below set out financial information in three areas covering the period from appointment to 22 September 2023:

1. An analysis of the trading position to date;
2. An analysis of the receipts and payments for the Companies showing funds held by the Joint Administrators; and
3. An analysis of funds held by third parties which we anticipate to be included in future receipts and payments, which is included in order to provide additional and useful information to creditors.

1. Joint Administrators' trading account - trading position

10 August 2023 To 22 September 2023

Trading position (£)	Notes	wilko	wilko.com	WHSL
Trading sales				
Stock sales	1	127,201,414	-	-
		127,201,414	-	-
Trading purchases				
Stock purchases		(11,408,700)	-	-
ROT stock payments	2	(6,108,634)	-	-
		(17,517,334)	-	-
Trading expenditure				
Wages, expenses and deductions	3	(25,532,719)	(201,881)	-
Ransom Payments		(1,857,341)	-	-
Overheads	4	(5,009,601)	(721,257)	-
	5	(32,399,660)	(923,138)	-
Funding agreement				
HUK funds borrowed		10,000,000	-	-
Interest incurred (as a cost)		(413,049)	-	-
HUK funds repaid		(10,000,000)	-	-
		(413,049)	-	-
Trading surplus / (deficit)		76,871,370	(923,138)	-

2. Joint Administrators' receipts and payments account

10 August 2023 To 22 September 2023

Receipts and Payments (£)	Notes	wilko	wilko.com	WHSL
Asset realisations				
Trading surplus / (deficit) - as above		76,871,370	(923,138)	-
Pre-appointment cash available for creditors		7,545,295	-	-
Bank interest		91,743	-	-
Book debts		198,291	-	-
Miscellaneous receipts		28,735	-	-
Cash to stores	6	(3,129,020)	-	-
		81,606,414	(923,138)	-
Statutory costs				
Other statutory costs	7	(2,995)	-	-
		(2,995)	-	-
Total funds held available for creditors		81,603,419	(923,138)	-
Cash held for third parties				
Cash held on behalf of charities	8	166,792	-	-
Cash paid to charities		(27,792)	-	-
		139,000	-	-
Cash held in pre-appointment accounts				
Cash held in pre-appointment accounts		(1,770,392)	-	-
		(1,770,392)	-	-
Distributions to creditors				
Distribution to secured creditor - HUK	9	(18,550,805)	-	-
Distribution to secured creditor - Barclays	10	-	-	-
		(18,550,805)	-	-
VAT				
VAT payable	11	26,261,395	-	-
VAT receivable	11	(2,980,273)	(121,207)	-
		23,281,121	(121,207)	-
Funds held by administrators		84,702,343	(1,044,345)	-

3. Funds held by third parties

10 August 2023 To 22 September 2023

Funds held by third parties (£)	Notes	wilko	wilko.com	WHSL
Cash held by other group entities				
Cash owed from the Kin administration estate		47,995	-	-
Total balance held		47,995	-	-
Cash held by lawyers for the Companies				
Freehold property deposit	12	367,500	-	-
Leasehold options	13	5,024,500	-	-
IP, domain names and brand	14	7,000,000	-	-
Balance for the estate		12,392,000	-	-
Add: VAT payable		1,004,900	-	-
Total balance held		13,396,900	-	-
Cash held by third parties (trading)				
Amex	15	2,918,631	-	-
Worldpay	15	2,900,000	-	-
Cash in stores		4,500,000	-	-
Total balances held		10,318,631	-	-
Total funds held by third parties		23,763,526	-	-
Cash held by Administrators to cover costs (not part of estate)				
Cash held to cover costs	16	1,049,950	-	-
		1,049,950	-	-

Notes to the R&P

1. Stock sales are presented net of VAT and include all monies which have been received during the course of the trading strategy. This includes:

- i. The realisation of stock on the balance sheet;
- ii. Realisations from goods purchased during the trading period; and
- iii. Cash which was in transit as at the date of appointment and has subsequently been received.

We note that the trading process is ongoing and therefore we would expect to continue to accrue additional income. Also included within this balance within wilko is a balance which may belong to wilko.com (this is subject to legal review). It was determined by the Joint Administrators that it was in the best interests of the estates to realise this stock through the trading activities being undertaken by wilko. At the point when final receipts are known and the legal position is clarified we will make an appropriate adjustment to reflect the proceeds within the appropriate estate.

2. Payments made in relation to ROT stock claims will result in mitigation of unsecured creditor claims.
3. At the date of appointment we concluded that it was in the best interests of all estates to continue to trade in order to maximise returns and therefore it would be appropriate to retain and pay employees. WHSL and wilko.com would not have had sufficient funding to make payments until the proceeds from transactions have been received and therefore relied on wilko to make payments. This was deemed by the Joint Administrators as being in the benefit of wilko creditors on the basis that WHSL provided essential central services which contributed to the overall trading plan which generated returns for wilko creditors. wilko.com was required to remain active in order to complete a transaction which also saw benefit returned to the creditors of wilko.

This was also the Companies' practice before our appointment, and as a result of wilko having access to funding, it was agreed that wilko would make payments in respect of wages for wilko.com. We have reflected the cash payments and an allocation of employee expenses with reference to each estate. This balance has currently been paid by wilko and an adjustment will be made when sufficient realisations have been realised in order to repay this balance to wilko. The payments for WHSL team members will not be repaid as these have been determined to have been incurred for the benefit of the wilko realisations and administration estate.

Employee costs for Kin have also been paid by wilko for the periods ending 11 August 2023 and 8 September 2023. Kin will reimburse wilko for the costs for the 8 September 2023 payroll.

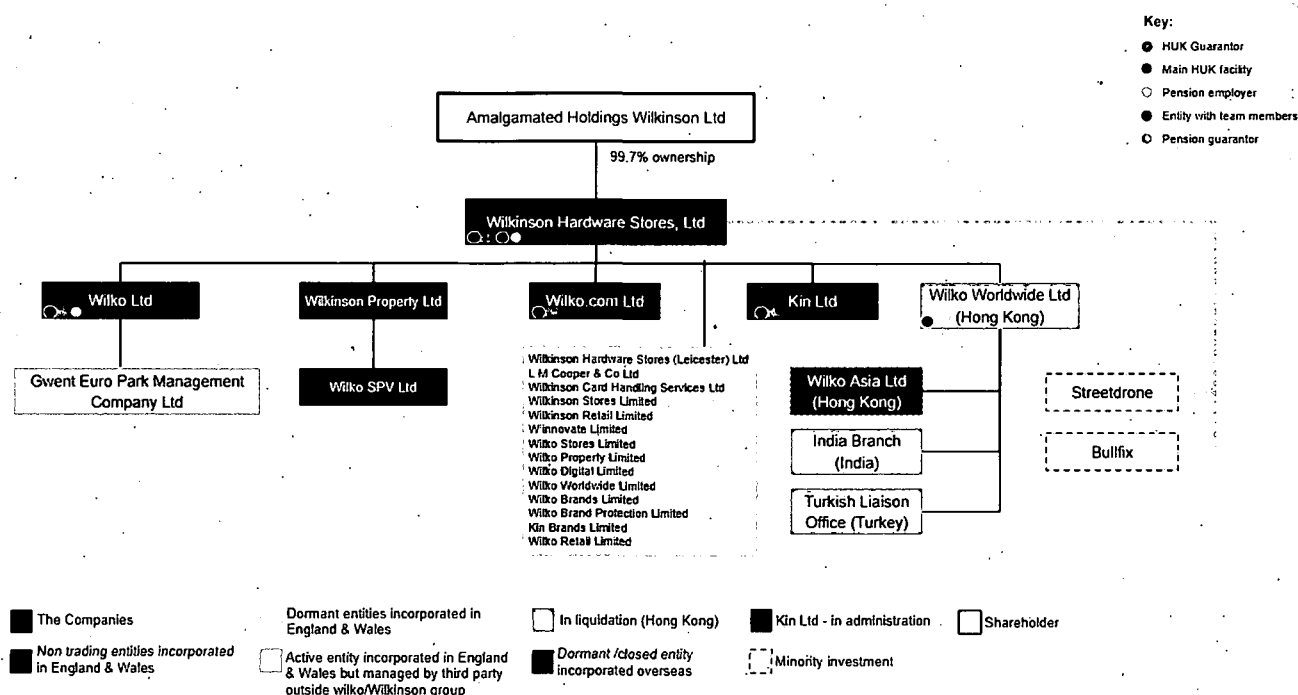
4. Overhead payments allocated to wilko.com include costs paid to third parties for logistics and warehousing in order to release the stock disclosed above. These costs will be allocated to the same estate as the associated income.
5. This schedule shows only transactions which have settled in cash and therefore excludes costs committed or accrued but are not yet paid. It is anticipated that once these payments are made there will be a material movement in the final trading position.
6. Cash sent to stores reflect the provision of change to be used as float in the stores in the ordinary course of business. We expect to receive the balance of cash held in stores on the cessation of trade which will offset against this balance.
7. Statutory costs include such elements as bonding and insurance. In wilko.com and WHSL, PwC has made payment of these balances and will recover as a disbursement at a later date.
8. On appointment we were notified of funds which had been collected and were due to a number of charities. We have ringfenced these monies whilst legal advice is taken in respect of the treatment of these funds. It is the intention that these monies are passed on to the charities.
9. This reflects cash which has been paid to HUK as a distribution; net of funds held in the charged account which have been treated as if they were discharged by way of offset by HUK. More detail is available in the body of this report.
10. Barclays directly offset its indebtedness at the date of appointment. This is therefore reflected as a deduction in the balance of cash available at the date of appointment and a nil distribution.
11. Amounts shown exclude VAT. These balances reflect a net position of the balance due to HMRC in respect of the Companies.
12. Cash held for the Joint Administrators reflects the value of proceeds received in relation to transactions which have not yet been paid to the Joint Administrators bank account.

13. The deposit is non refundable and therefore is considered to be a realisation of the estate.
14. It was agreed that as part of the transaction for the IP, brand and domain names that a professional valuation would be obtained in order to ensure that the proceeds would be fairly allocated for the assets across each estate. Upon finalisation of the valuation, this amount, currently all presented within wilko, will be accounted for within the appropriate estates.
15. Cash held by third parties represents amounts held by third parties as part of the trading process. Whilst Amex and Worldpay have the right to withhold funds in respect of potential exposure and for certain costs, we expect the majority of these funds to be recovered when we finish trading.
16. B&M and Pepco have agreed to cover certain costs in respect of the properties which are the subject of the B&M and Pepco Options. As and when these costs are incurred, these funds will be used to discharge the liabilities incurred (or returned to B&M and Pepco if not incurred) and as such they are not an asset currently held for the benefit of creditors.
17. Funds have been held in interest bearing accounts.
18. On appointment, there were a number of currency accounts. All foreign currencies held in non-charged accounts have been converted into £ Sterling.

Appendices

Appendix A: Wider Group structure and historical financial information

Group structure



Historical financial information

Historical financial information relating to the annual consolidated position of the Companies (and the Wider Group) for the last four years of audited financial statements is set out below.

Consolidated* financial performance

Financial year (year ending)	FY19 2 February 2019	FY20 1 February 2020	FY21 30 January 2021	FY22 29 January 2022
Turnover £'m	1,556	1,468	1,361	1,317
EBITDA £'m	33	41	48	16
Net (decrease) / increase in cash and cash equivalents £'m	27	22	14	(49)

*The consolidated financial statements combine the results, assets and liabilities of WHSL and its wholly owned subsidiaries, after eliminating intercompany items and unrealised profits, using the acquisition method of accounting. wilko accounts for the largest proportion of the financial statements set out above. Data is taken from the audited financial statements of WHSL.

WHSL Dividend history

We understand the following dividends were paid by WHSL to its shareholders in the years FY19 to date.

Date paid	Financial year	Amount (£'m)
January 2019	FY19	0.5
March 2019	FY19	1.0
January 2020	FY20	0.75
March 2020	FY20	0.75
January 2021	FY21	2.25
March 2021	FY22	0.75
January 2022	FY22	2.25
February 2022	FY23	0.75

Pension Scheme payments and deficit position

£'m	FY19	FY20	FY21	FY22
Deficit value (IAS accounting basis*)	(38.2)	(42.6)	(37.5)	(12.2)
Deficit contribution payments	(4.75)	(4.75)	(4.75)	(8.4)

**Note that references to deficit balances earlier in the report are on a section 75 deficit basis (which is the amount that crystallises on insolvency and equates to the amount that is required to pay members' benefits in full assuming no further investment returns). This is the basis on which the PPF and the Trustees are entitled to submit a claim in the administration estate, but differs from the valuation basis set out in the financial statements (which is an accounting measure and assumes further asset returns and is therefore lower than the section 75 basis).*

Appendix B: Pre-administration costs

The table below provides details of costs which were incurred before our appointment as Joint Administrators but with a view to the Companies entering administration. No expenses were incurred by the Joint Administrators before our appointment. Details of the work which was carried out is set out below.

	Details of agreement including date	Total incurred (£)	Paid amount (£)	Unpaid amount (£)
Our fees as Joint Administrators-in-waiting	Engagement letter signed 7 July 2023 **	821,151.30*	250,000.00	571,151.30
Fees and expenses incurred by Shoosmiths in relation to appointment advice as detailed below	Engagement letter signed 12 September 2023	104,708.50*	Nil	104,708.50
Fees and expenses incurred by Pinsent Masons in relation to security reviews and funding requirements.	Engagement letter signed 9 August 2023	24,924.00*	Nil	24,924.00
Total		950,783.80	250,000	700,783.80

* The proportions incurred by each Company is detailed below

** Details of which Company were party to the agreement is set out in Appendix C

To the best of our knowledge, no fees or expenses were charged by any other insolvency practitioner.

Details of the pre-administration work undertaken and a breakdown of expenses

Allocation of costs

We have considered the time incurred prior to the appointment and reviewed this considering the allocation to each Company. Where the work was for the benefit of one specific Company the costs related to that work have been allocated to that Company. This also takes into consideration the team member numbers and the benefit to each of the Companies of the work undertaken.

Our fees as Joint Administrators in waiting

Companies	Partner	Director	Senior Manager	Manager	Senior Associate	Associate	Total Hours	Total cost (£)	Average hourly rate (£)
Insolvency planning	83.50	30.00	274.60	202.40	19.20	35.45	645.15	516,206.25	937.45
Day one administration planning	15.50	-	-	3.60	23.25	-	42.35	30,605.50	722.68
Employees and pensions	26.67	29.00	104.09	34.20	35.65	-	229.61	222,170.80	967.60
Property	-	15.00	-	8.00	0.20	-	23.20	23,723.00	1,022.54
Statutory & Compliance	-	0.40	2.30	8.25	8.25	3.20	22.40	15,172.75	677.35
Tax & VAT	1.50	-	1.75	4.60	4.50	-	12.35	13,273.00	1,074.74
Total	127.17	74.40	382.74	261.05	91.05	38.65	975.06	821,151.30	932.53

Our work performed with a view to all three Companies entering administration included, but is not limited to:

Insolvency and Day One administration planning

- Assessing options available to the Joint Administrators for trading or selling the businesses and assessing the likely outcomes of each option for the benefit of creditors;
- Planning the management of the most likely options, including communication with the Secured Creditors regarding funding options for the post appointment period;
- Drafting communications considering key messages, timing and method of communication for the various stakeholders of the business including but not limited to team members, customers and suppliers, in order to ensure a clear, transparent and consistent communication to support the trading strategy;
- Understanding the position with key suppliers to secure ongoing support in relation to trading options post appointment and communication with suppliers prior to the appointment;
- Liaising with suppliers in relation to cash collection, security and ongoing trading;
- Production of trading cash flow forecast with up to date management information to determine funding requirements; and
- Identifying possible cost savings, including operational considerations for a range of post appointment trading strategies.

Post appointment sale of business planning

- Preparing an Information Memorandum specific to the opportunity in the administration (which differs from the proposition in our pre appointment sales process);
- Determining the sales approach and strategy for the administration;
- Revisiting a wider interested parties list given the insolvency; and
- Communicating with interested parties within the existing, earlier process to maintain interest.

Team members and pensions

- Discussions with the Companies' HR team and identification of key data to understand the team member populations, team member locations, banding, contracts, policies and communication channels (including collective bargaining arrangements in place in respect of band 1 team members across the business);
- Attending site to meet with the Companies' team members to collect and collate relevant employment information and records;
- Reviewing of the payroll structure to understand the requirements for trading;
- Supporting management with reactive communication to team members following the filing of the NOI;
- Supporting in drafting communication plans for initial information to be provided to team members for stores, logistics centres and Head Office for a variety of post administration options;
- Understanding the cascade to team members that was available if various post administration options had to be implemented;
- Analysing the team member data provided to understand key employment and team member communication issues in the event that the contingency plans were activated;
- Consideration of employment data and potential support mechanisms that could be made available via government agencies such as JCP;
- Discussions and information request to understand the position with the Pension Scheme and the impact of an assessment period starting - including Trustee structure, trust under which death in service benefits provided and funding position;
- Setting out details needed relating to defined contribution schemes and employee benefit arrangements to help ensure continued coverage during the post appointment trading period;
- Collating information needed to ensure statutory notices could be issued promptly post appointment; and
- Discussions with the Companies' HR team, payroll providers and Barclays to agree a plan to ensure ongoing payroll services and payment of wages post appointment without any delays.

Statutory & compliance

- Preparing statutory documentation and declarations required for effecting the administration appointment and liaising with our legal advisors in this regard;
- Assembling information on team members and discussing pre-administration communication to critical team members with the Directors;
- Preparing of communications required post appointment, including set up of websites, and planning to take control of the Companies' communication platforms;
- Engaging with legal advisors to obtain a security review for the Companies;

- Drafting communication and liaising with creditors, team members and customers following the NOI; and
- Collecting information required for post appointment notifications and other statutory requirements.

Tax & VAT

- Reviewing tax and VAT documents in relation to the Companies;
- Liaising with team members from the Companies in relation to obtaining information required for post appointment notifications to HMRC; and
- Considering the impact of various post appointment strategies and options from both a Tax and VAT perspective.

Details of work undertaken specifically for the benefit of that Company are listed below by the correct Company.

wilko

	Partner	Director	Senior Manager	Manager	Senior Associate	Associate	Total Hours	Total cost (£)	Average hourly rate (£)
Insolvency planning	58.45	21.00	192.22	141.68	13.44	24.82	451.61	361,344.38	800.13
Day one administration planning	10.85	-	-	2.52	16.28	-	29.65	21,423.85	722.68
Employees and pensions	25.63	28.13	100.85	33.30	34.25	-	222.16	214,835.02	967.04
Property		15.00		8.00	0.20	-	23.20	23,723.00	1,022.54
Statutory & Compliance	-	0.13	0.77	2.75	2.75	1.07	7.47	5,057.58	677.35
Tax & VAT	0.50	-	0.58	1.53	1.50	-	4.12	4,424.33	1,074.74
Total	95.43	64.26	294.42	189.78	68.41	25.88	738.19	630,808.16	854.53

Insolvency planning:

- Creating a trading cashflow and obtaining sufficient funding to ensure we were able to trade to support delivery of the strategy;
- Identifying possible cost savings, including operational considerations for a range of post appointment trading strategies;
- Engaging with, negotiating terms and benchmarking the likely costs for Hilco in order to derive a stock realisation structure and strategy to maximise returns to all creditors in the insolvency; and
- Reviewing the stock position and considering post appointment trading, including preparing communication with key suppliers and stock movement to review viability of trading.

Property

- Developing a property strategy which would support the delivery of the trading strategy, whilst seeking to reduce operational costs where practicable and appropriate;
- Reviewing and collating documents required for post appointment communications and potential trading costs including property schedules, landlord contact details and rent information, and FAQs; and
- Developing a strategy to realise potential value in freehold and leasehold properties.

wilko.com

	Partner	Director	Senior Manager	Manager	Senior Associate	Associate	Total Hours	Total cost (£)	Average hourly rate (£)
Insolvency planning	8.35	3.00	27.46	20.24	1.92	3.55	64.52	51,620.63	800.13
Day one administration planning	1.55	-	-	0.36	2.33	-	4.24	3,060.55	722.68
Employees and pensions	0.02	0.15	0.46	-	0.02	-	0.64	564.10	885.21
Statutory & Compliance	-	0.13	0.77	2.75	2.75	1.07	7.47	5,057.58	677.35
Tax & VAT	0.50	-	0.58	1.53	1.50	-	4.12	4,424.33	1,074.74
Total	10.42	3.28	29.27	24.88	8.51	4.61	80.97	64,727.19	799.39

WHSL

	Partner	Director	Senior Manager	Manager	Senior Associate	Associate	Total Hours	Total cost (£)	Average hourly rate (£)
Insolvency planning	16.70	6.00	54.92	40.48	3.84	7.09	129.03	103,241.25	800.13
Day one administration planning	3.10	-	-	0.72	4.65	-	8.47	6,121.10	722.68
Employees and pensions	1.03	0.73	2.78	0.90	1.39	-	6.82	6,771.69	993.46
Statutory & Compliance	-	0.13	0.77	2.75	2.75	1.07	7.47	5,057.58	677.35
Tax & VAT	0.50	-	0.58	1.53	1.50	-	4.12	4,424.33	1,074.74
Total	21.33	6.86	59.05	46.38	14.13	8.16	155.90	125,615.95	805.75

Pre appointment legal services and services provide by other agents

Company	Shoosmiths LLP	Pinsent Masons LLP
wilko	£72,208.50	£24,924.00
wilko.com	£17,500	N/A
WHSL	£15,000	N/A
Total	£104,708.50	£24,924.00

The pre appointment legal fees detailed above were incurred in relation to the following areas of work:

Firm	Services provided
Shoosmiths LLP	<p>Reviewing the appointment documents to advise on the validity of appointment of the Joint Administrators over the Companies.</p> <p>Discussions with the Companies' incumbent legal advisors, Fieldfisher LLP, as to which creditors had taken enforcement action and on whom the NOI has been served and any other service requirements.</p> <p>Considering potential transactions based on existing interest and the structuring of those potential transactions.</p> <p>Preparation for post administration trading and disposal strategies including:</p> <ul style="list-style-type: none"> • Reviewing store portfolio; • Drafting and issuing of landlord letters requesting a rent concession period for

administration trading period and advising on the potential store closures;

- Construction related matters in relation to DC1;
- Advising on existing correspondence received in respect of stock in transit, stock held at port or in warehouses/distribution centres and the rights of the various counterparties;
- Advising on ROT claims and other claims already received by the Companies;
- Reviewing key licencing and other regulatory matters relating to the trading of the Companies;
- Reviewing key supplier contracts and trading licences and drafting supplier communications including the preparation of section 233 and 233A IA86 correspondence and appropriate undertakings;
- Reviewing correspondence with the pension scheme and the PPF;
- Liaising with in house general counsel in respect of all outstanding litigation matters and the preparation of "stay" letters for claims requiring immediate attention;
- Advising on the website, click and collect and long-distance selling regulations in light of the Joint Administrators' proposed trading strategy;
- Drafting Terms and Conditions of sale for the post-administration trading period.
- Advising on dealing with merchant service providers to ensure continuity of service following the appointment of the Joint Administrators; and
- Advising in respect of various employment workstreams generally in readiness for the administration of the Companies (including the drafting of the scripts for communications and HR1 forms).

Pinsent Masons LLP

Reviewing, amending and advising on the funding agreement with Hilco and the associated consultancy agreement; and

Undertaking a review of the validity of the charge over accounts granted by wilko in favour of HUK dated 4 April 2023, which included advice as to whether the charge was fixed or floating in nature.

Appendix C: Prior relationships

In accordance with insolvency legislation and as part of confirming our consent to act as Joint Administrators, we explained to the Court the extent and nature of our prior involvement with the Companies. Below is a list of all engagements carried out by PwC in respect of the Companies in the three years prior to appointment.

Relevant Company engaged	Services	Date
WHSL	A diagnostic review in order to identify potential cost savings	January 2023
WHSL	Assistance in the implementation of the cost savings identified in the work described above, alongside providing programme management support	March 2023
wilko and WHSL	Reviewing the business plan, commenting upon the options which were available	May 2023
wilko and WHSL	Assistance, including the provision of financial modelling services, planning for a potential CVA and the provision of advice in relation to the defined benefit pension scheme	June 2023
wilko and WHSL	Assistance with the preparation for a potential recapitalisation of the business - through debt and / or equity investment, and the provision of insolvency planning services	July 2023

After careful consideration, we concluded that there were no threats to the fundamental principles set out in the Code of Ethics for Insolvency Practitioners issued by the Institute for Chartered Accountants in England and Wales.

Appendix D: Creditors' committee guidance

The following pages set out guidance on creditors' committees and can be downloaded from the following website:

<https://www.r3.org.uk/technical-library/england-wales/technical-guidance/creditor-guides/more/29111/page/1/liquidation-creditors-committees-and-commissioners/>



Creditors' Committees: A Guide for Creditors

March 2023

This Guide is intended to provide you with:

- an understanding of the role of a committee comprised primarily of creditors (Committee) that may be established in the course of the insolvency proceedings;
- information on how a Committee is formed;
- and guidance on what might be expected of you should you choose to serve as a member of a Committee, to enable you to make an informed decision as to whether you wish to either seek to form a Committee or to nominate yourself to serve on a Committee.

This Guide provides an overview only. Detailed provisions regarding the membership, formation, functions and procedural operation of a Committee are set out in legislation (Insolvency Act 1986 and Insolvency (England and Wales) Rules 2016).

Introduction

Most of us will be familiar with the term "committee" which is used to define a group of people appointed for a specific function by a larger group and typically consisting of members of that group.

In the context of an insolvency procedure (Insolvency), the Office-holder appointed to oversee the process (e.g. liquidator or administrator) (Office-holder) will invite creditors to form a Committee either to assist generally in discharging his or her functions as an Office-holder or, more commonly, for a specific purpose, such as where litigation or an investigation is anticipated. Such a committee is called a "liquidation committee" or "creditors' committee", depending on the type of insolvency process. For the purposes of this guidance note we will use the term "Committee".

The role of the Committee in Insolvency Proceedings

The primary purpose of a Committee is to assist the Office-holder in fulfilling his or her duties. This could involve helping them to make key decisions, for example to take legal action to recover assets, to represent the interests of the main body of unsecured creditors, or to provide the Office-holder with the benefit of specialist knowledge either about the company subject to the Insolvency or the industry in which it operates. The Office-holder should always take into account the views of the Committee but is not obliged to follow their wishes. The Committee cannot direct an Office-holder in relation to the conduct of the insolvency proceedings.

In any Insolvency there are a number of decisions that creditors may be asked to make, including how the Office-holder is to be paid out of the assets of the insolvent estate. Where there are large numbers of creditors or creditors are geographically remote, having a Committee would enable the Office-holder to seek certain decisions (e.g. fee approval) from the Committee which is often a quicker and cheaper process than seeking a decision from the entire body of creditors. The Office-holder cannot however bypass the creditors, and ask the Committee to make a decision, where the legislation requires the Office-holder to seek a decision from the general body of creditors.

How are Committees formed?

For a Committee to come into being, the Office-holder must first seek a decision from the creditors as to whether a Committee should be established and will invite nominations from creditors for membership of the Committee. Generally, there must be a minimum of three creditors each having a claim for an unsecured debt (Creditor) and who are willing to act as a member of the

Committee. The maximum number of creditors who may sit on the Committee at any one time is five, so if more than five Creditors express an interest in being on the Committee, there must be a vote on membership via a decision procedure. This voting process will be managed by the Office-holder, and other Creditors will be given the opportunity of deciding which of the interested Creditors get to form the Committee. You have to agree in writing to sit on the Committee so you will never be voted onto a Committee without your knowledge or agreement.

Who can sit on the Committee?

Any Creditor of the insolvent company/ individual with an outstanding unsecured debt may be put forward to sit on the Committee. If a person ceases to be or is found never to have been a Creditor for any reason, they will automatically cease to be a member of the Committee.

You do not need to have any special qualifications or previous experience as a Committee member.

Where the Creditor is a company (rather than an individual person), it must be represented by an individual who holds a letter of authority signed by the company, enabling that individual to act on the company's behalf.

Any member of the Committee may be represented by another person (Person) to whom they have given a letter of authority to act, provided that Person is not another member of the Committee or is not already representing another member of the Committee.

A member of the Committee cannot be represented by:

- a body corporate,
- an undischarged bankrupt,

- a person whose estate has been sequestrated and who has not been discharged,

- a person to whom a moratorium period under a debt relief order applies,

- a disqualified director, or

- a person subject to a bankruptcy restriction order or undertaking or a debt relief restrictions order or undertaking.

What will I have to do as a Committee member?

Business of the Committee is conducted through meetings (in person or by remote attendance). Decisions may also be made by written correspondence and resolutions.

The frequency of meetings and reporting by the Office-holder to the Committee will generally be agreed between the Office-holder and the members at the first meeting of the Committee; this must be held within six weeks of the Committee being established once the Office-holder has delivered the requisite notice in accordance with the legislation.

At the meetings the Office-holder will update the Committee on relevant matters and may seek guidance or formal approval for specific courses of action. In particular, the Committee will be asked to approve the basis of calculating the Office-holder's remuneration.

As a Committee member, you may also be able to request additional information from the Office-holder. Depending on the type of Insolvency, the Office-holder will be required to provide the information unless the request is deemed to be unreasonable, frivolous or excessively costly to provide.

You should try and attend all Committee meetings, as failure to attend three consecutive meetings means you will

automatically cease to be a member (unless the remaining members decide to allow you to remain as a member).

An Office-holder will determine when and where a Committee meeting will be held (subject to the six week requirement for the first meeting mentioned above) when they think there is something important which requires the Committee's input or when requested to do so by a member of the Committee. If you are unable to attend a meeting you should appoint someone to attend on your behalf. A member or member representative may also request a meeting from the Office-holder.

Can I cease to be a member of the Committee?

You can resign as a member at any time by giving the Office-holder written notice to that effect.

Will I get paid?

Committee members are not paid for their time acting on the Committee, this is a voluntary role. However, they may be able to recover reasonable travelling expenses incurred in attending Committee meetings.

Why should I agree to be on a Committee?

Serving on a Committee will give you the opportunity to provide your input in the

Insolvency and assist the Office-holder to fulfil their duties to try and maximise returns to creditors. Members often have access to essential information and knowledge which could assist in tracing assets which may have been misappropriated or identify conduct by the directors that could ultimately lead to their disqualification by the Insolvency Service.

It is important to consider that being a member of a Committee is a responsible position representing the creditors as a whole. A Committee member cannot allow a private interest to conflict with their duties or derive a profit from their position, as a Committee member (e.g. you cannot acquire an asset forming part of the insolvent estate without the requisite prior sanction or court permission).

Does a Committee always have to be appointed?

Whilst the Office-holder is required to invite creditors to form a Committee, there is no requirement for there to be one in every Insolvency; there may be insufficient Creditors willing to form a Committee or in some instances there may be no need for a Committee.

R3 is the UK's leading trade association for licensed insolvency practitioners and business recovery professionals.

R3 does not license or discipline its members; this is the responsibility of the practitioner's regulatory body. The regulatory bodies are:

The Institute of Chartered Accountants in England and Wales

Tel: 01908 248 250 www.icaew.com

The Insolvency Practitioners Association

Tel: 0330 122 5237 www.insolvency-practitioners.org.uk

The Institute of Chartered Accountants of Scotland

Tel: 0131 347 0100 www.icas.com

Chartered Accountants Ireland (CAI)

Tel: 00 353 1 637 7200 www.charteredaccountants.ie

Disclaimer

Information in this guide is intended to provide an overview only and relates to creditors' committees in England and Wales. It is not a replacement for seeking advice specific to your circumstances

Appendix E: Copies of the statement of affairs

Copies of the Directors' statement of affairs are provided below. Our comments on them are set out below:

Notes relating to all Companies

We have received a number of detailed working papers reflecting the analysis and assumptions made in the statement of affairs. Whilst we have identified a number of key variances, it should be noted that this is not unusual when taking into account the timing of the document, the complexity of the position and the range of potential outcomes.

- Due to the timing of the statement of affairs they reflect a wind down scenario across all three estates. There have been subsequent transactions which will materially impact the return for creditors.
- The complexity and interconnection of the Companies results in a complex creditor position. We have therefore noted the impact below in estates where there is a joint and several liability for debts which are reflected in a single estate.
- We note that due to the nature of the security structure there may be an impact on the final adjudicated position of any intercompany balances.
- As is normal in a statement of affairs, there is no provision for the costs of realising the Companies' assets or the costs of the administration.
- We haven't audited the information.
- To avoid disclosing commercially sensitive information, we make no comment on the amounts included by the Directors and the realisable values for the Companies' assets.

wilko

- As detailed within these proposals there were three secured creditors as at the date of appointment. We note that the indebtedness of the Pension Scheme is not included as secured, and Barclays is not listed on the secured creditors listing, albeit a balance is included for Barclays under 'fixed charge creditor' on the summary of assets page.
- The cash figures identified were based on the balance sheet as at the closest period end to the date of appointment. There were a number of unreconciled items (including cash in transit) which create the difference between the figures shown and the cash remaining for the estate. This is usual in an administration.
- The unsecured creditor balances do not appear to include the unsecured shortfall to the Pension Scheme.
- We note that as a result of the transactions, the liability to the landlords may significantly differ. This will not be known until claims are received and adjudicated.
- We have reconciled the statement of affairs list of creditors with our own creditor listing, and have supplied at the end of this appendix a list of additional creditors of whom we're aware. With regard to former employee and consumer creditors, we have not particularised these details but are aware of a further 4 employee claims and 2 consumer related claims. In addition, there are 2 further creditors who are litigants in person.
- With regard to the Pension Scheme and Barclay's claims, these are now particularised on our creditor listing and details concerning their security are on page 31.

wilko.com

- The transaction with The Range Group included certain online assets of wilko.com and the TUPE of the employees. This occurred after the submission of the statement of affairs and would therefore not be expected to be reflected.
- There was a balance of stock on the balance sheet, this was realised through the store stock realisation programme in wilko and therefore has exceeded the break up value reflected.
- There is a VAT liability of c.£20m reflected as a preferential creditor within wilko. As wilko.com was part of the VAT group it is anticipated to be joint and severally liable for this debt.
- We have reconciled the statement of affairs list of creditors with our own creditor listing, and have supplied at the end of this appendix a list of additional creditors of whom we're aware.

WHSL

- Upon investigation certain of the domain names included within the transaction with The Range Group were legally registered in the name of WHSL. As a result there is consideration allocated to WHSL which was not identified as at the date of the statement of affairs.

- There is £929k of tax asset reflected as collectable from HMRC. We note that the wider tax position of the Companies is complex and overall HMRC are owed significant funds. In addition to this we understand this balance is a VAT refund, our understanding is that there was a VAT group in place and therefore this asset may be impacted by the position in the other estates within the VAT group. Each entity within the VAT group is joint and severally liable for any VAT liability. We have not received a claim from HMRC to further assess the position.
- There is a small balance of cash allocated to WHSL. We have not identified a bank account in the name of WHSL and therefore have been unable to identify any cash attributable to WHSL.
- The position owed to team members may differ from the balance shown as a result of team members being retained within the administration for a period of time.
- We note that WHSL is liable for the unsecured deficit to the Pension Scheme in addition to wilko, by virtue of a guarantee. This is estimated to result in an unsecured creditor claim of c.£50m in this estate (after deducting the value of security for £20m).
- We have reconciled the statement of affairs list of creditors with our own creditor listing, and have supplied at the end of this appendix a list of additional creditors of whom we're aware.

Statement of affairs

Name of company

Wilkinson Hardware Stores Limited

Company number

8856837

Registered office address

8th Floor, Central Square, 29 Wellington
Street, Leeds, West Yorkshire, LS1 4DL

High Courts of Justice, Business and
Property Courts of England and Wales,
Insolvency and Companies List (ChD)

Court case number

CR-2023-004267

Insolvency (England and
Wales) Rules 2016 Rule
3.30

The particulars and other information shown in this statement of
affairs and any continuation sheets give a full and complete
statement of the company's affairs as at:

Date

10 August 2023

Statement of truth

I believe that the facts in this statement of affairs are true. I
understand that proceedings for contempt of court may be brought
against anyone who makes, or causes to be made, a false
statement in a document verified by a statement of truth
without an honest belief in its truth.

Full name

David Murphy

Signed**Dated**

31.08.2023

A – Summary of assets

	Book value £	Estimated realisable value £
<u>Assets subject to fixed charge:</u>	0	0
Investments	52,414	0
Fixed charge creditor		(38,645,601)
<u>Assets subject to floating charge:</u>		
Investments	3,525,688	7,500
Intangible assets	6,647,309	0
Tangible assets:		
Freehold & Leasehold improvements	152,159	15,216
Plant, fixtures & vehicles	1,628,016	162,802
Assets under construction	346,945	0
Other debtors	929,371	929,371
Cash	2,790	2,790
Intercompany debtors	27,507,934	0
Prepayments	3,849,091	0
<u>Uncharged assets:</u>		
Estimated total assets available for creditors	44,641,717	1,117,678

Signature DL Date 31.08.2023

B – Summary of liabilities

	Estimated to rank	Estimated realisable value
Estimated total assets available for moratorium, priority pro-moratorium and preferential creditors (carried from page A)	£	1,117,678
Priority liabilities		
Moratorium debts	0	0
Priority pro-moratorium debts		
Estimated deficiency / surplus available for first ranking preferential creditors		1,117,678
First ranking preferential debts:		
• Employees	(247,643)	(247,643)
• Pension contributions	0	0
• Other	0	0
Estimated deficiency / surplus available for second ranking preferential creditors	(247,643)	870,035
Secondary preferential debts:		
• HMRC	(94,289)	(94,289)
• Other		
Estimated deficiency / surplus as regards secondary preferential creditors	(94,289)	775,745
Estimated prescribed part where applicable (to carry forward)	(158,149)	(158,149)
Estimated total assets available for floating charges		617,596
Debts secured by floating charges	(38,645,601)	(38,645,601)
Estimated deficiency / surplus after floating charges		(38,028,005)
Estimated prescribed part of net property where applicable (brought down)	158,149	158,149
Total assets available to unsecured creditors		158,149
Unsecured non priority, non preferential debts (excluding any shortfall to floating charge holders)		
Trade Creditors	(12,808,208)	(12,844,572)
Intercompany	0	(12,686,423)
Employee claims	(38,363)	
Shortfall to floating charge holders (brought down)	(12,844,572)	(38,028,005)
Estimated deficiency / surplus as regards unsecured creditors		(50,714,427)
Issued and called up share capital	(562)	(562)
Estimated total deficiency / surplus as regards members		(50,714,989)

Signature 20 L Date 31.08.2023

Note: You must include all creditors, other than employees, former employees and consumer creditors claiming amounts paid in advance of the supply of goods or services ("consumer deposit creditors"), and identify all creditors under hire-purchase, chattel leasing or conditional sale agreements and creditors claiming retention of title over property in the company's possession.

If more convenient, a list of the company's creditors may be attached to this page as long as it contains all the same information as in this table.

Signature DL Date 30.08.2023

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Answer

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3. On

Name of creditor	Address with post code	Total
EE Ltd	Trident Place, Hatfield, AL10 9BW	(1,619)
Department work and PensionsCRUX68 RISK	Banking Reconciliation, Washington, NE38 7SF	(4,504)
Cityroad Ltd trading as Brewster Pr	Mallard House, Doncaster, DN4 5HZ	(8,243)
Allocate Software Ltd	Nibley House, Lincoln, LN6 3JY	(9,124)
Brazen Ltd	Brazen House, Manchester, M4 5AJ	(29,640)
Jigsaw24 Jigsaw Systems Ltd	8 Golden Square, London, W1F 9HY	1,292
Infocat	Riverside House, London, SW8 1SY	(17,621)
Imperative Training Ltd	Excaliber House, Manchester, M44 5AD	(3,510)
1218 UK Ltd	The Crescent, Leicester, LE1 6RL	(25,848)
Trinity McQueen Ltd	3rd Floor Victoria Wharf, Leeds, LS1 4BA	(82,644)
Cognizant Worldwide Ltd	1 Kingdom Street, London, W2 6BD	(1,560,057)
Pristine Condition International Lt	44 Northfield End, Henley on Thames, RG9 2JN	(1,050)
The Bridge IT Recruitment Ltd	Cliffe House, Leeds, HX7 8HH	(18,086)
Willis Ltd	51 Lime Street, London, EC3M 7DQ	2,730
Customs Assured Ltd	75 The Green, Epsom, KT17 3JX	(9,600)
Secure IT Environment Ltd	9 Shortmesd Street, Biggleswade, SG18 0AT	(22,829)
Data Intensity Ltd	39 The Lintons Sandon, Chelmsford, CM2 7JA	(19,770)
GK Software SE	Waldstrasse 7, SCHOEN, 08261	(316,844)
Ernst and Young LLP	1 More London Place, London, SE1 2AF	(6,017)
Minitab Ltd	Unit W1 E2, Coventry, CV3 2IE	(7,909)
GMO GlobalSign Ltd	Springfield House, Maidstone, ME14 2LP	(5,738)
HP Inc UK Ltd	Cain Road, Bracknell, RG12 1HN	(27,686)
Amalgamated Holdings Wilkinson Ltd c o Stephanie Eaglen	Head Office, Worksop, S80 3EG	(14,009)
Tacit Knowledge	10 Midford Place, London, W1T 5AG	(1,298,013)
Specialist Computer Centres	James House, Birmingham, B11 2LE	(168,415)
CDW Ltd	10 Fleet Place, London, EC4M 7RB	(100,539)
Amazon Web Services	PO Box 84023 Seattle 98124-8423 US	(106,195)
West Midlands Fire Service	99 Vauxhall Road, Birmingham, B7 4HW	(9,745)
Reliance ACSN	1 Valentine Place, London, SE1 8QH	(24,323)
Business Connexion Ply Ltd	BCX Centurion Office Park, Centurion, 1685	(216,110)
Dalriada Trustees Ltd	82 King Street, Manchester, M1 4WQ	(85,077)
Wavenet	One Central Boulevard, Solihull, B90 8BG	(18,208)
UST Global Private Ltd	5th Floor, London, W1H 6LT	(761,332)
Brightriver BV	, Haarlem, 2011 VM	(4,552)
HH Associates Ltd	Grove House, Leatherhead, KT22 9DF	(2,753)
Service Management Group Ltd	Abbey View, St Albans, AL1 3HL	(104,782)
Jellyfish	31 London Road, Reigate, RH2 9SS	(32,023)
Free The Birds London LLP	Studio 2C, London, EC1V 9HL	(24,000)
Secureworks Europe Ltd	First Floor Suite 7, Edinburgh, EH3 5JS	(133,661)

Name of creditor	Address with post code	Total
Proximity	4-6 Kerry Hill, Leeds, LS18 4AY	(80,846)
Ignite UK Ltd	Unit 1 Chapelton Lodge, Kings Lynn, PE32 1SF	(57,755)
Crayon Ltd	Crayon House, Woodburn Green, HP10 0HH	(12,490)
Towers Watson Ltd	Watson House, Reigate, RH2 9PQ	(71,037)
Red Ant Digital Ltd	11th Floor, London, SE1 8NW	(57,100)
RSM Restructuring Advisory LLP	6th Floor, London, EC4A 4AB	(67,200)
Snap Engage LLC	1722 14th Street Ste 220 80302 Boulder US	(7,916)
Blue Yonder Inc	15059 N.Scottsdale Road, Scottsdale, 85254	(239,034)
Fieldfisher LLP	2 Swan Lane, London, EC4R 3TT	51,967
Talend Ltd	ID Maidenhead, Maidenhead, SL6 4UB	(42,607)
Rimini Street Inc	3393 Howard Hughes Parkway, Nevada, 89169	(55,396)
True Design Ltd	Ruddington Manor, Nottingham, NG11 6DS	(67,440)
Sedgwick International	, Workson, S803YY	(17,520)
Asna International	Calle Dos De Maig, Spain,	(1,045)
SimilarWeb UK Ltd	168 to 172 Old Street, London, EC1V 9BP	(28,800)
TLT LLP	3 Hardman Square, Manchester, M3 3EB	(11,364)
Assosia Ltd	1 King Edward Road, Brentwood, CM14 4HG	(73,260)
Data Protection People Ltd	Round Foundry Media Centre, Leeds, LS11 5QP	(36,270)
Climber BI Ltd	Spaces Waterside Drive, Reading, RG7 4SA	(98,920)
Thermatic Energy Services Ltd	Unit 3 King William Street, Manchester, M50 3UP	(490)
Flextronics Global Services (Manche	Stretton Green Distribution Centre, Warrington, WA4 4TQ	(1,382)
Quadiant UK Ltd	Here East, London, E15 2GW	(82,976)
Gowlings WLG UK LLP	Two Snowhill, Birmingham, B4 6WR	(86,207)
Cinchy Inc	6117-530, Canada, MSV 1T5	(4,414)
Ridgeway Partners Ltd	110 Buckingham Palace Road, London, SW1W 9SA	(56,700)
The Grange Medical Centre	39 Leicester Road, Nuneaton, CV11 6AB	(50)
Sedgwick International UK Ltd	30 Fenchurch Street, London, EC3M 3BD	(28,000)
Mr Paul Epstein	1 Pump Court, London, EC4Y 7AA	(360)
Kennedys Law LLP	25 Fenchurch Avenue, London, EC3M 5AD	(35,124)
Investigo Ltd	10 Bishop's Square, London, E1 6EG	(4,441)
Resonate Consultancy Ltd	20 to 22 Wenlock Road, London, N1 7GU	(172,999)
Kennedys Law LLP	25 Fenchurch Avenue, London, EC3M 5AD	(753)
GT Comms Ltd	Woodside, Epping, CM16 6LJ	(8,400)
.XCIO Consulting Ltd	Lynstock Way, Bolton, BL6 4SG	(36,465)
Ascensos Ltd	95 Aldwych, London, WC2B 4JF	(1,000)
Lloyds Bank Plc	25 Gresham Street, London, EC2V 7HN	(30,600)
Selsleyview Ltd	46 Salisbury Avenue, St Albans, AL1 4TU	(10,500)
Simpsons Office Account	, Workson, S80 3EG	(575)
ISIO Total Reward and Benefits Ltd	10 Norwich Street, London, EC4 1BD	(3,600)

Volume of Creditors	Address and post code	Rate
Volume 113	Turner House, Cumbury, CV5 9P	(43.50)
81 Telecom Ltd 81 Payments Services Ltd	81 Electronic Centre, Dunsmuir, W18 1BT	(51.50)
Brown Jacobson Solutions	Brown Jacobson, Northampton, NN2 8JL	(51.50)
Leventhal Management and Co Builders Ltd	Leventhal, London, SE16 3JG	(52.00)
82 Chemicals Ltd	82 Chemicals, London, W1A 1AA	(52.00)
83 Electrical Ltd	83 Electrical, London, W1A 1AA	(52.00)
84 Financial Ltd	84 Financial, London, W1A 1AA	(52.00)
85 Insurance Ltd	85 Insurance, London, W1A 1AA	(52.00)
86 Legal Ltd	86 Legal, London, W1A 1AA	(52.00)
87 Medical Ltd	87 Medical, London, W1A 1AA	(52.00)
88 Retail Ltd	88 Retail, London, W1A 1AA	(52.00)
89 Services Ltd	89 Services, London, W1A 1AA	(52.00)
90 Transport Ltd	90 Transport, London, W1A 1AA	(52.00)
91 Wholesale Ltd	91 Wholesale, London, W1A 1AA	(52.00)
92 Construction Ltd	92 Construction, London, W1A 1AA	(52.00)
93 Engineering Ltd	93 Engineering, London, W1A 1AA	(52.00)
94 Manufacturing Ltd	94 Manufacturing, London, W1A 1AA	(52.00)
95 Distribution Ltd	95 Distribution, London, W1A 1AA	(52.00)
96 Information Ltd	96 Information, London, W1A 1AA	(52.00)
97 Communication Ltd	97 Communication, London, W1A 1AA	(52.00)
98 Energy Ltd	98 Energy, London, W1A 1AA	(52.00)
99 Environment Ltd	99 Environment, London, W1A 1AA	(52.00)
100 Finance Ltd	100 Finance, London, W1A 1AA	(52.00)
101 Food Ltd	101 Food, London, W1A 1AA	(52.00)
102 Health Ltd	102 Health, London, W1A 1AA	(52.00)
103 Home Ltd	103 Home, London, W1A 1AA	(52.00)
104 Industry Ltd	104 Industry, London, W1A 1AA	(52.00)
105 Leisure Ltd	105 Leisure, London, W1A 1AA	(52.00)
106 Media Ltd	106 Media, London, W1A 1AA	(52.00)
107 Office Ltd	107 Office, London, W1A 1AA	(52.00)
108 Retail Ltd	108 Retail, London, W1A 1AA	(52.00)
109 Services Ltd	109 Services, London, W1A 1AA	(52.00)
110 Transport Ltd	110 Transport, London, W1A 1AA	(52.00)
111 Wholesale Ltd	111 Wholesale, London, W1A 1AA	(52.00)
112 Construction Ltd	112 Construction, London, W1A 1AA	(52.00)
113 Engineering Ltd	113 Engineering, London, W1A 1AA	(52.00)
114 Manufacturing Ltd	114 Manufacturing, London, W1A 1AA	(52.00)
115 Distribution Ltd	115 Distribution, London, W1A 1AA	(52.00)
116 Information Ltd	116 Information, London, W1A 1AA	(52.00)
117 Communication Ltd	117 Communication, London, W1A 1AA	(52.00)
118 Energy Ltd	118 Energy, London, W1A 1AA	(52.00)
119 Environment Ltd	119 Environment, London, W1A 1AA	(52.00)
120 Finance Ltd	120 Finance, London, W1A 1AA	(52.00)
121 Food Ltd	121 Food, London, W1A 1AA	(52.00)
122 Health Ltd	122 Health, London, W1A 1AA	(52.00)
123 Home Ltd	123 Home, London, W1A 1AA	(52.00)
124 Industry Ltd	124 Industry, London, W1A 1AA	(52.00)
125 Leisure Ltd	125 Leisure, London, W1A 1AA	(52.00)
126 Media Ltd	126 Media, London, W1A 1AA	(52.00)
127 Office Ltd	127 Office, London, W1A 1AA	(52.00)
128 Retail Ltd	128 Retail, London, W1A 1AA	(52.00)
129 Services Ltd	129 Services, London, W1A 1AA	(52.00)
130 Transport Ltd	130 Transport, London, W1A 1	

B – Company Creditors

Name of creditor	Address (with postcode)	Amount of debt £	Amount of debt figure across which is moratorium debt £	Amount debt figure across which is priority pre-moratorium debt £	Details of any security held by creditor	Date security given	Value of security £
HUK 117 Limited	84 Grosvenor Street, London, W1K 3JZ	38,645,601.08	0	0	Fixed and Floating Charge over certain assets of the company	22/12/2022	38,645,601.08

Signature DL Date 30.08.2023

C - Company shareholders

If more convenient, a list of the company's shareholders may be attached to this page

Number	Name of shareholder	Address (with postcode)	Type of shares held	Nominal value of shares £	Number of shares held	Amount per share called up £	Total amount called up £
1	Amalgamated Holdings Wilkinson Limited	14 Park Row, Nottingham NG1 6GR	Ordinary	0.000001	560,144,665	0.000001	560
2	Sheila Mary Naylor		Ordinary	0.000001	416,507	0.000001	0
3	Fiona May Wilkinson		Ordinary	0.000001	891,034	0.000001	1
4	John Christopher Wilkinson		Ordinary	0.000001	416,507	0.000001	0
						Total £	562

Signature

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Date

30.08.2023

Statement of affairs

Name of company wilko Limited	Company number 365335
Registered office address 8th Floor, Central Square, 29 Wellington Street, Leeds, West Yorkshire, LS1 4DL	
High Courts of Justice, Business and Property Courts of England and Wales, Insolvency and Companies List (ChD)	Court case number CR-2023-004265

Insolvency (England and Wales) Rules 2016 Rule 3.30

The particulars and other information shown in this statement of affairs and any continuation sheets give a full and complete statement of the company's affairs as at:

Date 10 August 2023

Statement of truth

I believe that the facts in this statement of affairs are true. I understand that proceedings for contempt of court may be brought against anyone who makes, or causes to be made, a false statement in a document verified by a statement of truth without an honest belief in its truth.

Full name David Murphy

Signed



Dated

31.08.2023

A – Summary of assets

	Book value £	Estimated realisable value £
<u>Assets subject to fixed charge:</u>		
Land & Buildings	22,422,737	27,607,500
Freehold & Leasehold improvements	965,271	96,527
Plant, fixtures & vehicles	534,896	53,490
Cash	25,754,753	25,754,753
Fixed charge creditor		(39,393,338)
<u>Assets subject to floating charge:</u>		
Intangible assets	6,003,566	0
Tangible assets:		
Land & Buildings	10,054,242	1,005,424
Freehold & Leasehold improvements	7,177,193	717,719
Plant, fixtures & vehicles	19,488,139	1,948,814
Assets under construction	968,430	96,843
Investments	(0)	0
Stock	117,586,111	56,359,390
Trade debtors	4,407,955	1,756,078
Other debtors	5,281,274	258,274
Cash	22,633,457	22,633,457
Intercompany debtors	24,224,685	0
Prepayments	3,614,563	247,321
<u>Uncharged assets:</u>		
Estimated total assets available for creditors	271,117,271	99,142,253

Signature  Date 31.08.2023

B – Summary of liabilities

	Estimated to rank	Estimated realisable value
Estimated total assets available for moratorium, priority pre-moratorium and preferential creditors (carried from page A)		99,142,253
Priority liabilities		
Moratorium debts		
Priority pre-moratorium debts		
Estimated deficiency / surplus available for first ranking preferential creditors		99,142,253
First ranking preferential debts:		
- Employees	(5,524,697)	
- Pension contributions	0	
- Other	0	
Estimated deficiency / surplus available for second ranking preferential creditors	(5,524,697)	(5,524,697)
Secondary preferential debts:		93,617,557
- HMRC	(25,750,841)	
- Other		
Estimated deficiency / surplus as regards secondary preferential creditors	(25,750,841)	(25,750,841)
Estimated prescribed part where applicable (to carry forward)	0	67,866,716
Estimated total assets available for floating charges		67,866,716
Debts secured by floating charges		
Estimated deficiency / surplus after floating charges		67,866,716
Estimated prescribed part of net property where applicable (brought down)		0
Total assets available to unsecured creditors		0
Unsecured non priority, non preferential debts (excluding any shortfall to floating charge holders)		
Trade Creditors	(157,261,588)	
Intercompany	(34,835,634)	
Lease liabilities	(218,695,778)	
Employee claims	(67,222)	
	(410,860,221)	(410,860,221)
Surplus / shortfall to floating charge holders (brought down)		67,866,716
Estimated deficiency / surplus as regards unsecured creditors		(342,993,505)
Issued and called up share capital	(33,098)	(33,098)
Estimated total deficiency / surplus as regards members		(343,026,603)

Note: the prescribed part calculation has not been included, as the fixed charge assets are expected to extinguish the secured liability in full.

Signature _____ **Data** _____

Note: You must include all creditors, other than employees, former employees and consumer creditors claiming amounts paid in advance of the supply of goods or services ("consumer deposit creditors"), and identify all creditors under hire-purchase, chattel leasing or conditional sale agreements and creditors claiming retention of title over property in the company's possession.

Include in this schedule the number of employees and former employees and the total of the debts owed to them and the number of consumer deposit creditors and the total of the debts owed to them. Full details of their must be set out in separate schedules. The employee and consumer deposit creditor schedules are **NOT** delivered to the Registrar of Companies.

If more convenient, a list of the company's creditors may be attached to this page as long as it contains all the same information as in this table.

Signature DL Date 30.08.2023

B – Company Creditors

P

Include in this schedule the number of employees and former employees and the total of the debts owed to them and the number of consumer deposit creditors and the total of the debts owed to them. Full details of their must be set out in separate schedules. The employee and consumer deposit creditor schedules are NOT delivered to the Registrar of Companies. If more convenient, a list of the company's creditors may be attached to this page as long as it contains all the same information as in this table.

Name of creditor	Address with post code	Total
Tranex Telecommunications Ltd	High Street, Rothwell, NN14 6AD	(78)
Clarity Travel Management Mawesem Ltd	Broadhurst House, Manchester, M1 6EY	(37,516)
Jones Alan Associates	Apex House, Monmouth, NP25 5JB	(2,544)
Ambitions Personnel Ltd	Firth Court, Lincoln, LN5 7WD	(6,526)
Appreciate Group PLC	Valley Road, Birkenhead, CH41 7ED	(2,046)
Hafron Dyfrdwy Cyfngedig	Pack Liddle, Rhosyllten, LL14 4EH	(474)
D G Jackson Industrial Supplies Ltd	Dueries Way, Worksoo, S81 7DW	(849)
M R S Communications Ltd	Imperial Court, Cardiff, CF15 9LN	(2,047)
Orridge and Company Ltd	Pinder House, Milton Keynes, MK9 1DS	(152,867)
Planned Access Maintenance	11 Hague Park Coppice, Pontefract, WF9 3SU	(18,797)
Ritib Ltd	Access House, Telford, TF7 4PW	(5,628)
Shop Safe Ltd	Unit 7, Bury St Edmunds, IP31 93FA	(1,234)
Thermographic Services Ltd	Campsmount View, Doncaster, DN6 9AW	(720)
Welsh Water Glas Cymru Anghyfyngedig	Customer Services, Cardiff, CF3 9WL	(10,949)
Yorkshire Water Ltd	Western House Wester Way, Bradford, BD6 2SZ	(123)
Arco Ltd	PO Box 21, Hull, HU1 2SJ	(10,421)
Avery Weigh Tronix Ltd	PO Box 14127, Smethick, B67 9DF	(19,344)
Boc Ltd	National Accounting Centre, Salford, M7B 7UT	(1,067)
South Staffordshire Water Pk	Revenue Manager, Walsall, WS2 7PD	(127)
Zycomm Electronics Ltd	51 Nottingham Rd, Ripley, DE5 3AN	(2,601)
Selecta UK Ltd	Apollo House, London, HA4 6QD	(159,790)
Vectec Ltd	Unit 9, Wendover, HP22 6BN	(11,760)
Novar Systems Ltd	140 Waterside Rd, Leicester, LE5 1TN	(30,884)
DHL International UK Ltd	Unit 1, Slough, SL3 0BB	(37)
RS Components Ltd	PO Box 99, Corby, NN17 9R5	(2,358)
Newgate Newark Ltd	Brunel Drive, Newark, NG24 7DE	(3,450)
Robex Industrial Products Ltd	Knowl Piece, Hitchin, SG4 0TY	(2,378)
Municipal Security Ltd	Seaspace House, Handcross, RH17 6BZ	(4,198)
Hayley Group Holding Ltd	Queensway Meadow Ind Estate, Newport, NP19 4SP	(4,985)

Source of supplier	Address with post code	Total
SWIS Data Services Ltd	1 Sutton, SW2 5AS	(0,050)
DB Signs Associates Ltd David Ward Sign Associates Ltd	Debarco Industrial Estate, Workson, S20 7ED	(30)
SPL Machine Tools Holdings Ltd	750 Borough Road, Worsal, CH42 8TF	(572)
Burford Sewage Hse Ltd	35 Abbott Road, Derby, DE55 7ED	(3,430)
BS	Crown House Unit A, Borealy Green, NP23 6PL	(5,928)
Fujitsu Retail Ltd	22 Baker Street, London, W1U 1BB	(141,340)
Canhamas Direct Ltd	Derby Dale Business Park, Middletonfield, HD8 8DQ	(1,760)
Gratcheck House Ltd	45 Park Row, Nottingham, NG1 6ER	(14,020)
Mission Electronics Ltd	213-220 Abbey Street, Derby, DE1 3JA	(428)
Sosistec Communications Ltd	2 Queen Crescent, Hopton Bowdler, SH44 2WH	(50)
Source Leisure Ltd	1 Park Lane, Huddersfield, HP2 4YJ	(450)
City Centre Boat	2 Virgate Way, Bradford, BD1 1CG	(200)
Surfway Europe Ltd	Surfway Parkway, Millon Keynes, MK34 6LY	(63,553)
Whitham Mills Engineering Ltd	Unit 30 Whitham Way, Northampton, NN2 7SS	(44,757)
Nalpak Ltd	Seaford Business Park, Seaford Urban Area, CV38 7QW	(26,040)
Attendant Information Ltd	132 Tookley St, London, SE1 3TU	(29,180)
Autowash Engineering Ltd	Midland House, Nuneaton, CV11 6DU	(5,272)
Subtech	43c Curmure Road, Sunderland, S42 5TW	(2,451)
Hydramide Source and Supply Ltd	15C Donchase Industrial Estate, Shillote, S13 9HP	(1,133)
PE Sports	85 Tottenham Court Road, London, W1T 4ED	(5,320)
Doo Sea Logistics Ltd	The Distribution Centre, State On Tern, SE4 2HJ	(16,114)
Money Boxes purchase power Direct	PO Box 6570, Harlow, CM20 7GZ	200
IS Clearing Services Ltd	Unit 2 East Trading Estate, Newport, NP23 2DB	(840)
Digital HD Ltd	Crown Royal, Stratford, S41 8EY	(122)
PRUE Ltd	First Floor, Luton, LU1 8GJ	(112,184)
Demarcors	3 Long Acres, Castle Donington, LE74 2UG	(52,148)
Postville Ltd	The Mill, Pulegata, NN25 6EJ	(3,424)
ES	PO Box 6104, Basingstoke, RG24 2LP	(2,342)
Cheshire West and Chester	Cheshire East Borough Council, Chester, CH1 9BD	(780)
Braxell Label Co Ltd	Urie Grove, Widdingham, NG9 1PF	(3,364)
Zenith Power & Controls Ltd	Augh House, Leeds, LS28 5QS	(2,390)
Walsall Council	PO Box 71, Walsall, Walsall, Walsall	(248)
CCS Packer Ltd	Pollock Farm, Clugow, BT4 4DE	(249)
S M & S Ltd	23 George Leigh Street, Manchester, M4 6ED	(4,857)
S&J Services	Lachin Holdings Road, North Waltham, NN25 9LP	(2,523)
n Pure Company Ltd	3 St James Terrace, Nottingham, NG1 6PW	(14,090)
GoodShade	23 Clarendon Road, Watford, WD17 3UJ	(17,047)
Oral BP Ltd	1 Fox House, Southend-on-Sea, SS2 6UN	(25,760)
noy and Gray Ltd	8 Forestry Street, Manchester, M2 8GF	(78,760)

Name of creditor	Address with post code	Total
Jupiter Prestige Group Asia Ltd	1901 19F Chinachem Exchange Square, Quarry Bay,	(1,420)
Grass Roots Group Ltd	Blackhawk Network, Hemel Hempstead, HP3 9TD	(11,130)
UKM Financial Services	PO Box 430, Watford, WD18 8EZ	(552,322)
Caboodle	The Quadrangle, Crewe, CW1 6UY	(5,652)
Green Bros	Unit 1 Cherry Tree Road, Doncaster, DN4 0BJ	(8,589)
5 Star Maintenance SW Ltd	Unit 8 United Downs Industrial Park, Redruth, TR16 5HY	(1,795)
Maersk Logistics and services UK Lt	The Plaza, Liverpool, L3 9QJ	(1,566,196)
Maersk USD Account	The Plaza 100 Old Hall Street Liverpool L3 9QJ	(1,434,311)
Complete Detection Systems	46 Leicester Road, Harborough, LE19 2DF	(13,104)
PRM Waste Systems	Unit 5 Monument View, Wellington, TA21 9ND	(1,663)
Alan Bartlett	11 Cusworth Way, Worksop, S80 1YD	(1,589)
Koerber Supply Chain UK Ltd	Reptune Court, Blackpool, FY4 5LZ	(13,680)
Global Freight Solutions Ltd	Century House, West Sussex, RH13 5UZ	(16,297)
Network London Ltd	Global House, London, N12 8NP	(37,899)
Brazen Ltd	Brazen House, Manchester, M4 5AJ	(212,957)
Allocate top up account	Nibley House, Lincoln, LN6 3JY	(5,000)
Imperative Training Ltd	Escalier House, Manchester, M44 5AD	(2,700)
Alzheimer Society	43 - 44 Crutched Friars, London, EC3N 2AE	(1,700)
Sodexo Motivation Solutions UK Ltd	Avalon House, Milton Keynes, MK14 6LD	(609,193)
Cognizant Worldwide Ltd	1 Kingdom Street, London, W2 6BD	(85,242)
Castle Water	1 Boat Brae, Blairgowrie, PH10 7BH	(312)
Ernst and Young LLP	1 More London Place, London, SE1 2AF	(161,983)
DIB Hire Ltd	Victoria Viaduct, Sheffield, S4 7TY	(693)
Improva Group Quantum Billing	2 Olympic Way, Warrington, WA2 0YL	(6,729)
Drax Energy Solutions Limited	The Havens, Ipswich, IP3 9SJ	(2,840,649)
WorldPay	3 Hardman Square, Manchester, M3 3EB	(243,282)
Business Connection Pty Ltd	BCK Centurion Office Park, Centurion, 1685	(21,250)
Teenage Cancer Trust	Third Floor, London, W1T 3EZ	(1,200)
The 7 Stars UK Ltd	6-9 Floor Bush House, London, WC2B 4PJ	(131,566)
Thermatic Technical FM Ltd	Unit 3 Sovereign Enterprise Park, Manchester, M50 3JP	(227,623)
Track Record Global Ltd C O Stark and Goldstein Associates	Unit 40 Murdock Road, Bicester, OX26 4PP	(1,134)
Nuffield	Epsom Gateway, Epsom, KT18 5AL	(1,110)
Capita Customer Management Ltd	30 Berners Street, London, W1T 3JA	(4,092)
NH Associates Ltd	Grove House, Leatherhead, KT22 9DF	(531,072)
Brooknight Security Ltd	Southon House, Edenbridge, TN8 5LP	(198,573)
British Gas Trading Ltd	2600 John Smith Drive, Oxford, OX4 2JY	(49,566)
IntelliQ Ltd	Suite 14 4A, London, E14 8PX	(49,530)
TS4 Ltd	Chalfont Park House, Gerrards Cross, SL9 0DZ	(4,683,758)
Loughborough BID Ltd	Ground Floor, Loughborough, LE11 2AE	(312)

3

Name of creditor	Address with post code	Total
Wykeand	Wykeand House, Hull, HU1 1UU	(37,496)
Bidfield Ltd	Hallwells House, London, NW11 0DH	(28,738)
Interflora British Unit	Interflora House, Sleaford, NG34 7TB	(603)
Package Control UK Ltd	Unit 3 Parnell Court, Andover, SP10 3LX	(6,120)
Envireau Ltd	Cedars Farm Barn, Draycott, DE72 3NB	(1,140)
Storage and Display Equipment Ltd	57 to 59 Group House, Sturfree, S44 6AG	(14,890)
OT Group Ltd	500 Purley Way, Croydon, CR04N2	(38,737)
Xact Risk Solution Ltd	6 Lloyd Avenue, London, EC3N 3AX	(9,331)
Caljan Ltd	1 Patriot Drive, Milton Keynes, MK13 8PU	(93,082)
Ashford Partnership Against Crime	The Community Safety Unit, Ashford, TN23 1BT	(364)
Atalian Servest Ltd	Servest House, Bury St Edmunds, IP28 6LG	(31,691)
Twenty5th Ltd	90 Tottenham Court Road, London, W1T 4TF	(179,644)
Kone PLC	Global House, Chertsey, KT16 9HW	(102,886)
Exeter Business Against Crime	Exeter City Council, Exeter, EX1 1JD	(444)
Hereford Retail Security	South View, Preston on Wye, HR2 9JU	(190)
Manhattan Associates Ltd	E2 Eskdale Road, Wokingham, RG41 5TS	(1,197,480)
Ilford BID	Room 503 Olympic House, Ilford, IG1 1BA	(437)
Bearing and Transmission Solutions	Dukeries Way, Worksoop, S81 7DW	(85)
SecureSeal Systems Ltd	33 Wood Street, Barnet, EN5 4BE	(10,166)
Squeaky Clean Pembs Ltd	1 Barn Lane Point, Milford Haven, SA73 1PF	(891)
Which Ltd	2 Marylebone Road, London, NW1 4DF	(158)
Viamaster Training Ltd	Altofts Lane, Castleford, WF10 5PZ	(3,108)
Classic Lifts Ltd	3 Genesis Park, Rotherham, S60 1DX	(26,814)
Calderdale Council	2nd Floor Calderdale MBC, Halifax, MX1 1PS	(107)
Stewardship Solutions Ltd	Shawdrough Rd, Rossendale, BB4 9SA	(1,008)
NLA Media Access Ltd	Mount Pleasant House, Tunbridge Wells, TN1 1HU	(12,476)
Reading Borough Council	Civic Offices, Reading, RG1 2LU	(990)
London Fire Brigade	169 Union Street, London, SE1 0LL	(801)
Siemens Financial Services Ltd	Sefton Park Belis Hill, Slough, SL2 4JS	(95,903)
WSM Town Centre Partnership Co Ltd	Sea Front Office, Weston Super Mare, BS23 1AL	(499)
Carlton Packaging LLP	1 Bedford Link Logistics Park, Bedford, MK43 9SS	(25,517)
Everlast Waterproofing Ltd	The School House, Leeds, LS28 6BS	(32,302)
Suremark Facilities Ltd	Glan-y-Alyn Industrial Estate, Cardiff, CF15 7JD	(31,604)
Fen Bay Services Ltd	North End, Welbourn, LHS DND	(3,758)
G4S Cash Solutions UK Ltd	2nd Floor, Chancery House, Sutton, SM1 1JB	(68,809)
Climber BI Ltd	Spaces Waterside Drive, Reading, RG7 4SA	(31,777)
Thermatic Energy Services Ltd	Unit 3 King William Street, Manchester, M50 3UP	(12,956)
County Industrial Supplies Ltd	Chapel Street, Cwmbran, NP44 1DL	(83,468)
Water 2 Business Ltd	21E Somerset Square, Bristol, BS48 1QR	(134,374)

Name of creditor	Address with post code	Total
Thames Technology Ltd	Arterial Road, Rayleigh, S56 7UQ	(5,901)
Hunters Property Investment Ltd	642 High Road, London, E11 3AA	(20,000)
Acqsys Supply Chain Solutions Ltd	26 Spinney Lane, Welwyn, AL6 9TF	(1,688)
Animal and Plant Health Agency	Sortation ref 601, Newport, NP10 8FZ	(245)
Industrial Door Systems Ltd	Unit B Focal Point, Manchester, M17 1FG	(109,340)
Cushman and Wakefield Debenham Tie	125 Old Broad Street, London, EC2N 1AR	(31,027)
Optimal Workshop Ltd	25 Courtenay Place, Wellington, 6011	170
Toor Ex-Lites Ltd	73 Kingsway, Exisleigh, SO53 1FH	(8,250)
Sigma Fixture Solutions Ltd	Glasshoughton, Castleford, WF10 4TL	(56,372)
Butterfield Signs Ltd	174 Sunbridge Road, Bradford, BD1 2RZ	(50,951)
Boulbee	117 George Street, London, W1H 7HF	(59,627)
GKO Logistics Ltd	Redhouse Interchange, Doncaster, DN6 7FB	(4,376,771)
Rejus Ltd	Middle Bank, Doncaster, DN4 5NG	(354)
Munroe K Asset Management Ltd	Wood Street, London, EC2V 7AW	(16,000)
Spelthorne Borough Council	Council Offices, Staines Upon Thames, TW18 1XB	(300)
South Gloucestershire Council	Yate, Bristol, BS37 0DB	(25,929)
North Devon District Council	, Barnstaple, EX32 2GR	(28,825)
Accruent UK Ltd	Nautilus House, North Shields, NE29 6AR	(399,855)
Ridgeway Partners Ltd	110 Buckingham Palace Road, London, SW1W 9SA	(37,800)
Fidum Property Management Ltd	30 Anyards Road, Surrey, KT11 2LA	(68,307)
Pickarings Hire Ltd	Ashby Road, Swadlincote, DE12 7JP	(4,127)
Professional Packager and Processor	New Coin Street, Oldham, OL7 6JZ	(8,985)
Colchester Business against Crime	1 Amphora Place, Colchester, CO3 3VG	(200)
Sawth UK Ltd	17 Booth Street, Manchester, M2 4AW	(3,968)
Top Team Resources and Recruitment	24 Chapel Ash, Wolverhampton, WV3 0TN	(16,918)
Workman LLP	Minton Place, Swindon, E14 5AA	(39,642)
Parkinson Bailiff Services	177 Preston Road, Chorley, PR6 7PR	(28,640)
Realty Income Limited	8 Sackville Street, London, W1S 5DG	(77,275)
Flude Property Consultants	19 New Road, Brighton, BN1 1UF	(15,675)
Mercia Real Estate	117 Edmund Street, Birmingham, B3 2HJ	(7,536)
Business Against Crime in Leeds	Park Street, Leeds, LS1 3BY	(1,248)
Sigma Retail Solutions Ltd	Glasshoughton, Castleford, WF10 4TL	(57,928)
Savills NI Ltd	16 to 24 Waring Street, Belfast, BT1 2DX	(20,000)
Carlton HMI Holdings 3 Ltd	26-30 North Lane, Leeds, LS6 3HE	(11,000)
Parr Facilities Management Ltd	Chater Street, Belfast, BT4 1BL	(10,489)
Lapid FG Ltd	Arcadia Avenue, London, H3 2JU	(27,493)
Ashdown Phillips and Partners Ltd	Pippingford Park, Nutley, TN22 3HW	(34,956)
EnerPower Ltd	27 Meadow Close, Stock on Trent, ST11 9UH	(16,339)
Ashdown Phillips and Partners Ltd	Pippingford Manor, Nutley, TN22 3HW	(54,651)

Name of creditor	Address with post code	Total
Roger Little NW Ltd	Haigh Park Avenue, Cheshire, SK41QR	(114,055)
Milton Keynes Development Partnersh	.1 Saron Gate East, Milton Keynes, MK9 3HG	(22,127)
Workman LLP	12 Canton Street, London, SW1H 0QS	(41,029)
Gatehouse Property Management Ltd	8 John Street, Glasgow, G1 1JQ	(3,033)
Mayfield Asset and Property Managem	6 Princes Street, London, W1B 2LG	(30,000)
Estima UK Ltd	5 to 6 Clifton Street, London, W1W 6BB	(37,093)
David Samuel Asset Management Ltd	George Street, Manchester, M25 9WS	(22,000)
David Samuel Asset Management Ltd SC	George Street, Manchester, M25 9WS	(8,659)
CPD Communications Ltd	139 Tonge Moor Road, Bolton, BL2 2HR	(468)
Gedling Borough Council	Arnot Hill Park, Nottingham, NG5 6LU	(66)
Efficiency East Midlands Ltd	3 Malsies Way, South Normanton, DE55 2DS	(391)
AG Retail Num 5 Ltd	3 Hardman Street, Manchester, M3 3HF	(23,674)
Klaviyo Inc	125 Summer Street Boston 02111 US	(33,438)
Honeywell Control Systems Ltd	Honeywell House, Bracknell, RG12 1EB	(49,948)
Yoti Ltd	107 Leadenhall Street, London, EC3A 4AF	(941)
Zurich Assurance Ltd	, Swindon, SN1 9AP	(25,000)
DeterTech UK Ltd	Central Park, Telford, TF2 9TZ	(32,863)
Underwoods	Pyramid Close, Northampton, NN3 8PH	(37,702)
Face Consultants Ltd	North Road, Huddersfield, HD8 0RW	(2,645)
Montagu Evans LLP	70 St Mary Axe, London, EC3A 8BE	120,608
Craft Management Services Ltd c/o T	523 High Road, Wembley, HA0 2DH	5,283
Debt Squared Group Ltd	2A Pennine Place, London, WC2N 0HF	(75)
VEWD Ltd	Bladby Hall, Leicester, LE8 4FA	(1,818)
Ashdown Phillips and Partners Ltd	56 Broadhurst, Manchester, M1 6EU	(16,518)
Ashdown Phillips and Partners Ltd	56 Broadhurst, Manchester, M1 6EU	6,511
OML Supply Chain Ltd	251 Solihole House, Milton Keynes, MK9 1EQ	(554,055)
Ashdown Phillips & Partners Ltd	Pippingford Park, Nutley, TN22 3HW	(4,999)
Ashdown Phillips & Partners Ltd	Pippingford Park, Nutley, TN22 3HW	(51,975)
CBRE Ltd	Hernietta Place, London, W1G 0NB	(50,000)
Savills UK Ltd	12 Booth Street, Manchester, M2 4AW	(31,081)
Mason Owen and Partners Ltd	20 Chapel Street, Liverpool, L3 9AG	(20,326)
London and Cambridge Properties Ltd	The Pennine Estate, Kingswinford, DY6 7NA	(54,798)
Savills UK Ltd	12 Belvedere, Manchester, M2 4AW	(47,277)
Ashdown Phillips and Partners Ltd	, Nutley, TN22 3HW	(38,548)
Ashdown Phillips and Partners Ltd	, Nutley, TN22 3HW	(26,301)
Oxford RE Value Investments LTD Co	1 James Street, London, W1U 1DR	(20,139)
AG Retail Num 6 Ltd	3 Hardman Street, Manchester, M3 3HF	(51,607)
Avenson Ltd	95 Aldwyth, London, WC2B 4IF	(245,398)
Pickard Properties	Layton Hall, Leeds, LS19 6QZ	(8,500)

Name of creditor	Address with post code	Total
Pickard Properties	Layton Hall, Leeds, LS19 6QZ	(11,500)
Pickard Properties	Layton Hall, Leeds, LS19 6QZ	(29,975)
Pickard Properties	Layton Hall, Leeds, LS19 6QZ	(12,958)
Orbit Property Management	22 Brunton Street, London, W11 0QE	(27,000)
Mason Owen and Partners Ltd	11 Union Court, Manchester, M2 4UQ	(15,000)
Savills PLC	33 Margaret Street, London, W1G 0JD	12,258
Savills PLC	33 Margaret Street, London, W1G 0JD	(4,390)
Savills PLC	33 Margaret Street, London, W1G 0JD	18,568
Savills PLC	33 Margaret Street, London, W1G 0JD	(55,000)
DVS Property Group Ltd	Unit 4 Spring Villa Park, Edgware, HA8 7EB	(16,900)
The MaB Corporation Ltd	52 Grosvenor Gardens, London, SW1W 0AU	(27,300)
CBRE Ltd	Hennietta Place, London, W1G 0NB	(29,925)
Pickerings Hire Ltd	, London, W1Q 5QZ	(25,000)
Landwood de Coy LLP	95 Mortimer Street, London, W1W 7ST	(32,000)
Stiles Harold Williams Partnership	21 to 33 Dyke Road, Brighton, BN1 3FE	(65,941)
Sapphire Avenues Ltd	43 Outwood Drive, Greater Manchester, SK8 3QG	(12,750)
Savills PLC	33 Margaret Street, London, W1G 0JD	(40,148)
Savills PLC	33 Margaret Street, London, W1G 0JD	1,125
Savills PLC	33 Margaret Street, London, W1G 0JD	(78,716)
Savills PLC	33 Margaret Street, London, W1G 0JD	47,846
Savills PLC	33 Margaret Street, London, W1G 0JD	(19,000)
Savills PLC	33 Margaret Street, London, W1G 0JD	(10,986)
Savills PLC	33 Margaret Street, London, W1G 0JD	(37,000)
Savills PLC	33 Margaret Street, London, W1G 0JD	(51,773)
Savills PLC	33 Margaret Street, London, W1G 0JD	(23,000)
Savills PLC	33 Margaret Street, London, W1G 0JD	(135,481)
Colliers International	25 Talbot Street, Belfast, BT1 2LD	(67,500)
Munroe K Asset Management Ltd	125 Wood Street, London, EC2V 7AW	(25,000)
Sheet Anchor Evolve Ltd	Peninett Estate, Kingswindsor, DY6 7NA	(6,069)
Goodson Associates Leeds Ltd	2 King Charles Street, Leeds, LS1 6LS	(19,975)
Redhill Ventures Ltd	21 to 22 Great Castle Street, London, W1G 0HY	(19,500)
Colliers International	25 Talbot Street, Belfast, BT1 2LD	(12,000)
MAPP Property Management Ltd	180 Great Portland Street, London, W1W 5QZ	(19,740)
MAPP Property Management Ltd	180 Great Portland Street, London, W1W 5QZ	(8,132)
MAPP Property Management Ltd	180 Great Portland Street, London, W1W 5QZ	(6,375)
MAPP Property Management Ltd	180 Great Portland Street, London, W1W 5QZ	(21,830)
MAPP Property Management Ltd	180 Portland Street, London, W1W 5QZ	31,954
Savills	33 Margaret Street, London, W1G 0JD	5,750
Jones Lang Lasalle AP Ltd	40 Berkeley Square, Bristol, BS8 9AQ	(6,247)

Name of creditor	Address with post code	Total
Jones Lang Lasalle AP Ltd	40 Berkeley Square, Bristol, BS8 9AQ	(33,700)
Jones Lang Lasalle AP Ltd	40 Berkeley Square, Bristol, BS8 9AQ	(23,286)
Workman	70 Redcliff Street, Bristol, BS1 6AL	(10,077)
Workman	70 Redcliff Street, Bristol, BS1 6AL	(20,568)
Workman	70 Redcliff Street, Bristol, BS1 6AL	(48,769)
NFU Mutual General Fund	Tiddington Road, Stratford Upon Avon, CV37 7BJ	(38,000)
Montagu Evans	19 Canning Street, Edinburgh, EH3 8EG	(16,200)
Montagu Evans	19 Canning Street, Edinburgh, EH3 8EG	(27,599)
Montagu Evans	19 Canning Street, Edinburgh, EH3 8EG	(45,802)
Lambert Smith Hampton	City Gate East, Nottingham, NG1 5FS	(51,000)
David Samuel Management Ltd	40 Blackfriars Street, Manchester, M3 2EG	(20,200)
Jones Lang Lasalle	One Coleman Street, London, EC2R 5AA	(26,675)
Jones Lang Lasalle	One Coleman Street, London, EC2R 5AA	(4,500)
Jones Lang Lasalle	One Coleman Street, London, EC2R 5AA	(96,191)
Jones Lang Lasalle	One Coleman Street, London, EC2R 5AA	(13,408)
Jones Lang Lasalle	One Coleman Street, London, EC2R 5AA	(22,000)
Broadgate Estates	2 Kingdom Street, London, W2 6BD	(47,580)
Broadgate Estates	2 Kingdom Street, London, W2 6BD	(22,977)
Broadgate Estates	338 Euston Road, London, NW1 3BG	(36,959)
Broadgate Estates	338 Regents Place, London, NW1 3BG	(27,803)
Workman	70 Redcliff Street, Bristol, BS1 6AL	(102,240)
Workman	70 Redcliff Street, Bristol, BS1 6AL	(21,000)
Workman	70 Redcliff Street, Bristol, BS1 6AL	43,552
Workman	70 Redcliff Street, Bristol, BS1 6AL	(83,907)
M J Mapp	180 Great Portland Street, London, W1W 5QZ	95,086
M J Mapp	180 Portland Street, London, W1W 5QZ	(5)
CBRE Ltd	Wellington Street, Glasgow, G2 6UA	(15,654)
CBRE Ltd	70 Wellington Street, Glasgow, G2 6UA	(32,800)
CBRE Ltd	70 Wellington Street, Glasgow, G2 6UA	(31,983)
M J Mapp	180 Great Portland Street, London, W1W 5QZ	(14,624)
Cushman and Wakefield Debenham Tie	1 Connors Road, Birmingham, B4 6AJ	(22,500)
Cushman and Wakefield Debenham Tie	1 Connors Road, Birmingham, B4 6AJ	(31,014)
Cushman and Wakefield Debenham Tie	1 Connors Road, Birmingham, B4 6AJ	(28,500)
S K Properties Ltd	Dunvale Park, Londonderry, BT48 0AB	(10,000)
Gateshead Council	Civic Centre, Gateshead, NE8 1HH	(12,878)
Freshwater Property Management Ltd	158 to 162 Shaftsbury Avenue, London, WC2H 8HR	(9,198)
Vehicle Control Services Ltd	7 Sheffield Business Park, Sheffield, S9 1XH	(60)
Target FM Limited	8 Deer Park Avenue, Livingston, EH54 8AF	(42,662)
Savills	12 Booth Street, Manchester, M2 4AW	(7,500)

Name of creditor	Address with post code	Total
High Point Estates	28 to 32 St Pauls Street, Leeds, LS1 2JT	(14,000)
Lawless Capital Ltd	120 Hewitt Road, London, N8 0BN	(186)
Savills UK Ltd	33 Margaret Street, London, W1G 0JD	(40,937)
Wardell Armstrong LLP	Forge Lane, Stoke on Trent, ST1 5BD	(5,798)
Eddisons Commercial Ltd	1 Conway House, Sheffield, S61 2DW	(20,500)
Praxis Real Estate Management Ltd	13 The Chambers, Manchester, M2 7LQ	(27,227)
EC Residential Ltd	1148 Mountview Court, London, N20 0RA	(8,194)
CBRE	10 St Martin Court, London, EC4M 7HP	(117,000)
Praxis Real Estate Management Ltd	13 The Chambers, Manchester, M2 7LQ	(22,000)
EC Residential Ltd	1148 Mountview Court, London, N20 0RA	(8,462)
Estima	5 to 6 Clipstone Street, London, W1W 6BB	(35,000)
Eddihom Commercial Limited	26 to 28 Bedford Row, London, WC1R 4HE	(23,700)
Ghansham Property Ltd	79 Weston Drive, Stanmore, HA7 2EW	(27,360)
ALB Orton Limited	Archibald House, Nottingham, NG4 3DZ	(18,751)
Nuneaton and Bedworth Borough Council	Coton Road, Nuneaton, CV11 5AA	(6,981)
Ruby Eye Investments Ltd	Airport Bowl, Harlington, UB3 5AL	(40,964)
High Court Writ Recovery	Walham Abbey, EN8 1RG	(42,742)
Aprirose Ltd	20 Balderton Street, London, W1K 6TL	(11,615)
Mason Owen and Partners Ltd	Gladstone House, Liverpool, L2 4UG	(10,493)
Redfern Building Services Ltd	Construction House, Bishop Auckland, DL14 7PG	(51,279)
Pitney Bowes Finance Ltd	Building 5 Trident Place, Hatfield, AL10 9UJ	(2,400)
Freshwater Property Management Ltd	158-162 Shaftsbury Avenue, London, WC2H 8HR	(21,245)
City Electrical Factors Ltd	Nelson Division, York, YO30 4RA	(6,148)
Travis Perkins Trading Company Ltd	Sales Ledger Department, Northampton, NN5 7ZE	(585)
Biffa Waste Services Ltd	Accuracy House, High Wycombe, HP12 3TZ	(566,360)
BUFA Bupa Corporate Medical Insurance Sc	Corporate Business Centre, Salford, M50 3XL	(5,181)
Turner Hire and Sales	Fitzwilliam House, Rotherham, S60 1LU	(50)
Empire Real Estate	Leicester and Lee Circle All Inv, Leicester, LE2 0HD	(20,000)
Metro Rod Ltd	Ashwood Court, Macclesfield, SK10 2XF	(44,470)
Wand Ltd	Europa House, Warwick, CV34 6SP	(10,356)
Korn Ferry UK Ltd	14 Ryder Court, London, SW1V 6QB	(9,889)
Dorma UK Ltd	Wilbury Way, Hitchin, SG4 0AB	(218,882)
FM Consultants Ltd	140 Buckingham Palace Road, London, SW1W 9SA	(58,580)
A and J Mucklow and Co Ltd	60 Whitehall Road, Maleslowen, B63 3IS	(24,250)
Workman	Station Road, Swindon, SN1 1DA	33,114
Workman and Partners	Merchants House South, Bristol, BS1 4AB	(14,139)
London and Cambridge Properties Ltd	LCP House, Kingswinford, DY6 7NA	(11,750)
Churchmanor Ltd	Montague House, Ipswich, IP1 2EF	(24,000)
Concept Elevators Holdings Ltd	Concept House, Cannock, WS11 9UE	(41,105)

Name of creditor	Address with post code	Total
J E and J Porter Shop Fitters Ltd	199 Windock Road, Worktop, S20 9DH	(6,913)
Key Property Investments Ltd Number	Part Point, Birmingham, B31 2UG	(6,309)
Old Property Investment Company Lt	The Point, Leekesley, LE2 2JB	(40,492)
Goodman Mann Broomhall	115 Piccadilly, London, W1J 7NW	(10,000)
Express Lifts Alliance Ltd	123 Abbey Lane, Leekesley, LE4 5QX	(52,609)
Flodrive Ltd	3 Court Lodge, London, SW1W 8AT	(50,889)
Water Environmental Treatment Ltd	PFC House, Tamworth, B77 5DQ	(31,119)
MSE Property Care Services Ltd	Milennium House, Kallia, MK3 9HT	(42,037)
Smith Property Care Trustees Ltd	The Exchange, Birmingham, B3 3PJ	(3,380)
Bedlor UK Ltd	1 Colmore Square, Birmingham, B4 6AA	(2,029)
The M&B Corporation Ltd	52 Grosvenor Gardens, London, SW1W 0AU	(125,748)
Imaground Plc TSG Media Ltd	Venture Way, Chesham, S41 8NE	(54,548)
Floor Cleaning Plc TSG Capital Ltd	Unit 1 Wharfedale Business Park, Harrogate, HG4 5PN	(144,044)
Almore Developments Ltd	1 Dale Street, Liverpool, L2 2ET	(42,558)
FXL Presbury Management Waydale Ltd	Rent SCA Inc for Portsmouth, Manchester, M25 0UJ	(2,700)
The Steelerside Ltd Partnership	LCP House, King's Winkford, DT6 7NA	(15,876)
Elabor Group Ltd	Manor Drive, Peterborough, PE4 7AP	(419)
Abacus Chartered Architects LLP	26 Victoria St, Birmingham, B1 3PE	(27,823)
Boulbee LON Capital Ltd	117 George Street, London, W1H 7HT	(40,000)
Welding Engineers Mercury Ltd	Units 1-4 Navigation Trading Estate, Manchester, M40 2AR	(2,548)
Riden Property Ltd	130 St Vincent Street, Edinburgh, EH2 3BN	(17,645)
Dentora Derham Retail Partnership	Dentora Court, Norwich, NR7 0TA	162,721
Du Parc Jersey Ltd	Clon Du Parc, Jersey, JE3 8AQ	(37,125)
Graves Cumberland Ltd	11 Clifton Court, Cardiff, CA3 0UG	(30,497)
Mason and Partners	The Corn Exchange, Liverpool, L2 7TP	(14,600)
DeGrawe Ltd	The Community, Bishop Wilson, YO42 1BU	(5,807)
Knight Frank	20 Hanover Square, London, W1S 1HZ	(110,627)
Decker Brown Ltd	Elder House, Milton Keynes, MK9 1LR	(25,924)
Kingspan Light Air UK and Ireland L	Unit 7 Melfyn Major Business Centre, Cardiff, CF3 2EX	(12,691)
Pestid Pct Control Environmental Service	79 Kilton Hill, Watkiss, SG1 0AP	(7,896)
R Vavert	68 Park Street, Grimsby, DN32 7NU	(1,625)
R Pevin And Sons Ltd	William Road, Huddersfield, S16 4HG	(1,607)
MAPP Property Management Ltd	180 Great Portland Street, London, W1W 5QZ	(6,884)
Smith Plc	33 Margaret Street, London, W1G 0UD	(435,40)
Cardiff Careydd	PO Box 9000, Cardiff, CF10 3WD	(525)
Mobile Mini UK Ltd	28 Falcon Court, Stockton on Tees, TS18 3TX	(205)
A and E Cyzer Pension Scheme	Elmets, Northam, NN13 6QX	(6,667)
Browne Jacobson	44 Castle Gate, Moultham, NG1 7BU	(27,670)
Bury Metropolitan Borough Council	Finance and E Government Division, Manchester, M15 2YJ	(325)

Name of creditor	Address with post code	Total
Colliers International Property Con	13 waring street, Belfast, BT1 2DX	(8,000)
Watercan	Dominican House, Chichester, PO19 1TU	(11,825)
Jones Lang Lasalle Resources Ltd	25 Bank Street, London, E14 5EG	(30,534)
Dilbag Cloth House Ltd	Dilbag Building, Bradford, BD8 9AL	(2,596)
HMG Investments Ltd The Hollins Murray Group Ltd	St Johns House, Altrincham, WA14 1TJ	(31,519)
Ratcliffe	55 South Audley Street, London, W1K 2QH	(12,011)
Thermotech Building Maintenance Ltd	Unit 28, York, YO26 6QT	(34,208)
Icewatch Ltd	Unit 1B Carlton Park Ind Estate, Saxmundham, IP17 2NL	(11,842)
UK Glassforce Ltd	32 Eldon Way Industrial Estate, Hockley, S55 4AD	(4,942)
Habro Properties Ltd	14 Cork Street, London, W1S 3NS	(45,753)
CB Richard Ellis	Pacific House, Glasgow, G2 6UA	(40,338)
Hallmark Real Estates Group Ltd	28 Leslie Hough Way, Salford, M6 6AJ	(25,052)
Central Bedfordshire Council	Priority House, Sheffield, S617 5TQ	(13,600)
Land Securities	5 Strand, London, WC2N 5AF	(231,843)
Maynor LLP	12 Moss Hall Crescent, London, N12 8NL	(55,870)
Pickard Properties	Layton Hall, Leeds, LS19 6QZ	20,000
NSI Group Ltd	Whitacre Road, Nuneaton, CV11 6BY	(19,800)
Welding Engineers Hertford Ltd	Units 1-4 Navigation Trading Estate, Manchester, M40 2AR	(5,112)
Newton Perkins LLP	Peck House, London, EC3M 1NP	(16,000)
GVA Biffinger	PO Box 8790, Birmingham, B1 2JJ	374
Harland Developments Ltd	325 Wimborne Road West, Wimborne, BH21 7NW	(12,571)
Ocranid Investment Partners Ltd Par	First Floor Finchale House, Durham, DH1 1TW	(26,500)
Workman	21st Floor, Glasgow, G2 5UB	(2,804)
Frazer Kidd	Telfair House, Belfast, BT1 4PB	(51,755)
DVS Property Group Ltd	DVS House, Edgware, HA8 7EB	(25,200)
Savills	Units 5-6, Selby, YO8 4DS	(2,543)
Cotswold District Council	Trinity Road, Gloucester, GL7 1PX	(5,004)
C and W UK LLP	Asset Management Dept, Birmingham, B2 2JT	(98,757)
Asda Stores Ltd	Asda House, Leeds, LS11 5AD	(100,446)
Savills	33 Margaret Street, London, W1G 0JD	(1,589)
Apec Environmental Ltd	9 Telford Court, Chester, CH1 6AT	(10,100)
Goldmile Holdings Ltd	Goldmile Holdings Limited, London, W1U 7EU	(45,047)
Jones Lang Lasalle AP Ltd	PO Box 2534, Bristol, BS8 9AQ	(96,737)
Asda Stores Ltd	Asda House, Leeds, LS11 5AD	(4,606)
Praxis Real Estate Mnt Ltd	1st Floor The Chambers, Manchester, M2 7LQ	(38,964)
First Investments Ltd	Canal Mill, Chorley, PR6 9AF	(19,185)
Johnson Fellows	Charter House, Birmingham, B3 1SW	(13,297)
Lee Baron The Mail Corporation Ltd	7 Swallow Place, London, W1B 2AG	6,745
East of England Co-Op Society	Wherstead Park, Ipswich, IP9 2BJ	(403,221)

Name of creditor	Address with post code	Total
Glasshouse Asset Management Ltd	The Glasshouse 3rd Floor, London, SW19 8AW	(42,500)
DJ Lawson and Partners LLP	Great Malvern, London, W15 2XF	(18,558)
Warborough Investments Ltd	193 Lower Addiscombe Road, Croydon, CR0 7AB	(14,500)
Audencress Ltd	Vtherstead Park, Ipswich, IP9 2BJ	(15,000)
Rokid Ltd	Rosland House, Ringwood, BH24 3PB	(240)
SHP Ltd	2nd Floor Prince Frederick House, London, W15 2PP	(32,137)
Capital and Regional Property Manag	52 Grosvenor Gardens, London, SW1W 0AU	83,378
Gentoo Homes Ltd	Emperor House, Sunderland, SR3 3XR	(14,500)
Callaway and Co	117 Cricklewood Broadway, London, NW2 3JN	(14,250)
Knight Frank LLP	St Annes Quay, Newcastle, NE1 3BB	(5,457)
Praxis Real Estate Management Ltd	1st floor The Chambers, Manchester, M2 7LQ	(30,214)
Owen Inskip	1 Station Square, Chippenham, SN15 3NT	(9,319)
Maison Partners LLP	The Corn Exchange, Liverpool, L2 0PJ	(9,000)
Workman	Rivergate House, Bristol, BS1 6AL	(58,690)
Carter Synergy	111-115 Marsh Lane, Bootle, L20 4LD	(110,874)
Rhodes Asbestos Services	Unit 23, Sheffield, S35 9YR	(14,219)
Blygold UK Ltd	Unit 1A, Amersham, HP6 6YJ	(39,347)
Martin Commercial Prop Ltd	The Brewery Cupola Tower, Cheltenham, GL50 4FA	(13,263)
PSJ	Parkside Mill, Blackburn, BB1 1TL	1,178
Tim Harris And Partners LLP	6th Floor, Nottingham, NG1 5FS	(20,589)
Wynnstay Group Plc	Eagle House, Uxanantfraild, SY22 6AQ	(22,666)
Northern And Midland Holdings Ltd	Sutherland House, London, NW9 7BT	(36,069)
Wiggins and Lockett Chartered Surve	Ramada Business Centre, Telford, TF3 4NA	6,079
Bartholomews	15 Penrhyn Road, Kingston Upon Times, KT1 2BZ	(1,568)
GVFM Ltd	Regent Court, Penitstone, S36 6DT	54,340
Montagu Evans	5 Bolton Street, London, W1J 8BA	(70,340)
BRS Electrical Ltd	Room 21 Workshop Turbine Centre, Workshop, S81 8AP	(428,239)
Jones Lang Laval	40 Bank Street, London, E14 5EG	24,887
Triple Jersey Ltd	15 Esplanade, Jersey, JE1 1RB	(27,384)
Hampton Knight Ltd	Vantage House, Tamworth, B77 4DU	(112)
VM1 Ltd	3 Valencia Road, Stanmore, HA7 4UL	(29,273)
Riverland Holdings Ltd	2nd Floor, London, W1U 1QY	56,198
Riverland Holdings Ltd	2nd Floor, London, W1U 1QY	(6,639)
Advance Northumberland Commercial	Wansbeck Workspace, Northumberland, NE63 8QZ	(7,500)
Lambert Smith Hampton Group Ltd	4 to 10 Clarence House, Belfast, BT1 4NJ	(52,895)
London and Scottish Property Invest Venlaw	349 Bath Street, Glasgow, G2 4AA	(20,498)
PPS Power	Unit 2 Hurricane Close, Leeds, LS25 6PB	(35,169)
Calandine Ults Ltd	Granary House, Guisborough, DN21 2NS	(7,178)
Orbit Property Management	22 Brunton Street, London, W1J 6QE	(33,844)

Name of creditor	Address with post code	Total
Workman	Rivergate House, Bristol, BS1 6AL	(11,713)
Harvey Spack Field	33 Bruton Street, London, W1J 6QU	(68,586)
Lambert Smith Hampton	Clarence House, Belfast, BT1 4NJ	(37,500)
Cabot Trustees Ltd	The Quorum, Bristol, BS1 3AE	(28,439)
Herefordshire Council	Mayford Orchards Car Park, Hereford, HR1 2XW	(150)
NU - Form Fire UK Ltd	390 Manchester Road, Bury, BL9 5NB	(50,205)
Compo Fire Systems	Cleeve House, Worcester, WR2 4YX	(73,257)
Anglesource Ltd	Suite 22 11th Floor, Stockport, SK4 1BS	(60,088)
Sorbon Estates Ltd	24-26 Aylesbury End, Beaconsfield, HP9 1LW	(14,500)
Geo Hallam and Sons	24 Regent Street, Nottingham, NG1 5BQ	(12,333)
Geo Hallam and Sons	24 Regent Street, Nottingham, NG1 5BQ	(5,625)
Workman	78 St Vincent Street, Glasgow, G2 5UB	(17,000)
Shield Safety Group Ltd	12 Little Lever Street, Manchester, M11 1HR	(6,234)
Custodian Reit PLC	1 Penman Way, Leicester, LE19 1SY	(1,045)
Northern And Midland Holdings Ltd	70-78 West Hendon Broadway, London, NW9 7BT	(24,054)
Cooke and Arkwright	7-8 Windsor Place, Cardiff, CF10 3SX	(9,350)
TX Nominees Ltd	3 Court Lodge, London, SW1W 8AT	(14,800)
Neath Port Talbot County Borough Co Miscellaneous Income Section	Civic Centre, Neath, SA11 3QZ	(18,000)
Oakhurst Southport Ltd	7 Crawford Street, Southport, PR9 7RL	(1,180)
Triple Jersey Ltd	15 Esplanade, Jersey, JE1 1RB	(25,549)
Workman	Rivergate House, Bristol, BS1 6AL	(30,640)
Jones Lang LaSalle	One Coleman Street, London, EC2R 5AA	(44,222)
Emerson Management Services Ltd	Emerson House, Alderly Edge, SK9 7LF	(38,123)
NFU Mutual Management Company Ltd	Tiddington Road, Stratford Upon Avon, CV37 7BJ	(21,894)
Colliers International Property Con	10 Waring Street, Belfast, BT1 2DX	(15,000)
Fletcher King	61 Conduit Street, London, W1S 2GB	(12,189)
Workman	Rivergate House, Bristol, BS1 6AL	(46,533)
M J Mapp	180 Great Portland Street, London, W1W 5QZ	(61,909)
Workman	70 Redcliff Street, Bristol, BS1 6AL	(32,792)
CBRE Ltd	Pacific House, Glasgow, G2 6UA	(30,374)
Estama Real Estate Management	5 to 6 Clipstone Street, London, W1W 6BB	(235)
Capital and Regional	52 Grosvenor Gardens, London, SW1W 0AU	(11,930)
Peacocks Centre	5 Olympus court, Leamington Spa, CV34 6RZ	(2,999)
Pearl and Coultis Ltd	Third Floor, London, N1 9PD	(4,980)
Workman	Rivergate House, Bristol, BS1 6AL	(52,319)
Savills	Belvedere, Manchester, M2 4AW	(33,250)
Savills	Belvedere, Manchester, M2 4AW	(38,738)
Rapleys	Falcon Road, Huntingdon, PE29 6FG	(24,462)
High Point Estates	Leigh House, Leeds, LS1 2JT	(8,000)

Name of creditor	Address with post code	Total
Triple Jersey Ltd	15 Esplanade, Jersey, JE1 1RB	(23,542)
HD LTD	8 Merthyr Mawr Road, Bridgend, CF31 3NH	(28,062)
Ashdown Phillips and Partners Ltd	Pippingford Manor, Nutley, TN22 3HW	(21,000)
Ashdown Phillips and Partners Ltd	Pippingford Manor, Nutley, TN22 3HW	(47,954)
Pearl and Coutts Ltd	3rd Floor, London, E1 9PD	(26,000)
Ashdown Phillips and Partners Ltd	Pippingford Manor, Nutley, TN22 3HW	(76,975)
Ashdown Phillips and Partners Ltd	Pippingford Manor, Nutley, TN22 3HW	(6,272)
Five Bees Ltd	Stanwell House, Sherborne, DT9 4PD	(10,068)
ITW Ltd trading as Foster Refrigeration	Old Meadow Road, Norfolk, PE30 4JU	(185,210)
Broxtowe Borough Council	Council Offices, Nottingham, NG9 1AB	(12,060)
Colliers International	25 Tabbot Street, Belfast, BT1 2LD	(70,430)
Waterlogic GB Ltd	Angel House, Wolverhampton, WV10 9LE	(11,993)
Savills	33 Margaret Street, London, W1G 0JD	6,113
TK Nominees Ltd	3 Court Lodge, London, SW1W 8AT	(48,717)
Jones Lang LaSalle	Amas Ltd, London, E34 5WQ	(55,755)
Touchdown Corp. NV c/o Mooreim UK Lt	37 Warren Street, London, W1T 6AD	(28,118)
Paramount Holdings UK Ltd	22a Meridian Business Park, Leicester, LE19 1WH	(5,035)
Breckland Council	Elizabeth House, Dereham, NR19 1EE	(12,088)
Savills	33 Margaret Street, London, W1G 0JD	(11,292)
Broadgate Estates	7th Floor 338 Euston Road, London, NW1 3BG	(26,481)
Savills	Belvedere, Manchester, M2 4AW	(50,240)
Savills	33 Margaret Street, London, W1G 0JD	(24,856)
London and Scottish Property Asset Venlaw	349 Bath Street, Glasgow, G2 4AA	(38,329)
Combined Property Control	66 Waterspark Road, Manchester, M7 4RL	(55,204)
London and Scottish Property Manage Venlaw	349 Bath Street, Glasgow, G2 4AA	(13,472)
Prestbury Management	Prestbury House, Manchester, M25 0JU	(22,345)
Gem Investment Properties Ltd	4 Fitzhardinge Street, London, W1H 6EG	(60,281)
Fletcher King	61 Conduit Street, London, W1S 2GB	(7,633)
GPF Lewis plc	GPF Lewis House, Watford, WD18 9AB	(5,319)
EdgePS Ltd	51 Clarkgrove Road, Sheffield, S10 2NH	(59,673)
Hartnell Taylor Cook	7-10 Chandos Street, London, W1G 9DQ	(4,835)
Rapid Secure Ltd	Unit 1 Acorn Court, Wymondham, NR18 9AL	(240)
M J Mapp	180 Great Portland Street, London, W1W 5QZ	(96,311)
CBRE Ltd	Pacific House, Glasgow, G2 6UA	(38,587)
Land Securities Properties Ltd	100 Victoria Street, London, SW1E 5JL	(87,852)
TUV SUD Dunbar Boardman	5th floor, Leeds, LS1 4AP	(41,088)
Cushman and Wakefield Debenham Tie	1 Conmore Road, Birmingham, B4 6AJ	(104,001)
Westbury Property Maintenance Ltd	10 Powerscroft Road, Sidcup, DA14 5DT	(50,606)
Panther Hinchley Ltd	Unicorn House, Potters Bar, EN6 1TL	(18,300)

Name of creditor	Address with post code	Total
Broadgate Estates	2 Kingdom Street, London, W2 6BD	(42,574)
South Somerset District Council	The Council Offices, Yeovil, BA2 2HT	(43,500)
CSGA Robson	Cavendish House, Birmingham, B2 5PP	(32,191)
Padwicks Travel Wembley Ltd	523 High Road, Wembley, HA0 2DH	(34,571)
Clark Weightman Surveyors	20 The Weir, Hull, HU13 0RU	(15,833)
David Samuel Management Ltd	5th Floor, Manchester, M3 2EG	(70,500)
Nectar Asset Management	Piccadilly House, Manchester, M1 2AP	(52,124)
Knight Frank	St Ann Quay, Newcastle, NE1 3BD	(1,861)
Shed Grounds Maintenance Ltd	45 Main Road, Derbyshire, DE55 6BB	(27,843)
Ashfield District Council	Urban Road, Nottingham, NG17 8DA	(19,000)
Peel Land And Property Investments	Peel Dome, Manchester, M17 8PL	(30,564)
Vergo	Southgate Street, Gloucester, GL1 1UB	(93,232)
Lambert Smith Hampton	1st Floor, Nottingham, NG1 5FS	(18,661)
Broadgate Estates	2 Kingdom Street, London, W2 6BD	2,243
Lambert Smith Hampton	Clarence House, Belfast, BT1 4NJ	(45,046)
NFU Mutual General Fund	Tiddington Road, Stratford Upon Avon, CV37 7BJ	(28,227)
Willow Pumps Ltd	Unit 9, Chatham, ME5 8UD	(10,962)
Luton Borough Council	Town Hall, Luton, LU1 2BQ	(23,500)
Sydney and London Properties Ltd	Park House, Cardiff, CF10 3AF	(64,848)
Morleys Stores Ltd	16 St Georges Road, London, SW19 4QP	(31,253)
Fisher German Property Management L	3 Vine Terrace, Birmingham, B17 9PU	(13,280)
Montagu Evans	4th floor, Edinburgh, EH3 8EG	(16,706)
Broadgate Estates	2 Kingdom Street, London, W2 6BD	(41,507)
Pelham Associates	90 Long Acre, London, WC2E 9RA	(21,023)
Montagu Evans	5 Bolton Street, London, W1J 8BA	(21,465)
Lidl Great Britain Ltd	14 Kingston Road, London, KT5 9NU	(28,750)
New Era Properties Ltd	Edison House, Salford, M50 1DT	(19,722)
CAPA	7 Stratford Place, London, W1C 1AY	(4,200)
Apam Ltd	3 Barrett Street, London, W1U 1AY	(66,136)
Apam Ltd	3 Barrett Street, London, W1U 1AY	46,441
Ashdown Phillips and Partners Ltd	Pippingford Manor, Nutley, TN22 3HW	(50,150)
Ashdown Phillips and Partners Ltd	Pippingford Manor, Nutley, TN22 3HW	(11,525)
Premier Estates Ltd	Chiltern House, Macclesfield, SK10 1A1	(8,069)
VM 1 Ltd	3 Valencia Road, Stanmore, HA7 4LL	(15,797)
Workman	Rivergate House, Bristol, BS1 6AL	(34,000)
Broadgate Estates	2 Kingdom Street, London, W2 6BD	(80,500)
Cattrell Associates Ltd	Unit 4B Fir Tree Lane, Leicester, LE6 0FH	(9,995)
H and Y Kensington Investments S A co George Anthony Andrews Solicitor	74 Pembroke Road, Kensington, W8 6NX	(42,016)
Caxtons Commercial Ltd	James Picher House, Gavesend, DA12 1BG	(2,261)

Name of creditor	Address with post code	Total
Brookwood Commercial	677 Finchley Road, London, NW2 2JP	(16,667)
BNP Paribas Real Estate	PO Box 15716, Birmingham, B2 2GQ	(42,000)
PJ Liley Ltd	39-39a Beardall Street, Nottingham, NG15 7RJ	(62,847)
CBRE	Asset Services, Glasgow, G2 6UA	(49,163)
MAPP	180 Great Portland Street, London, W1Q 5QZ	(18,500)
Bluepine Estates Ltd	69 Station Road, Hampton, TW12 2BT	(34,228)
Linde MH UK Ltd	Kingsclere Road, Basingstoke, RG21 6XJ	(358,978)
Bruntwood and Trafford Council	Union, Manchester, M2 6LW	(73,298)
Facilities Maintenance Group Ltd	115 Springvale Industrial Estate, Cwmbran, NP44 5BG	(29,099)
Lancaster City Council	PO Box 4, Lancaster, LA1 1PJ	(34,894)
Amberstone Security Ltd	Station House, Salford Walden, CB10 1NY	(287,807)
Clarke and Crittenden	105 Station Road, Birchington, CT7 9RE	(8,333)
NFU Mutual	Tiddington Road, Stratford Upon Avon, CV37 7BJ	(36,485)
Waste and Resources Action Programm	2nd Floor Blenheim Court, Oxon, OX16 5BH	(28,784)
Breathfull OJ Ltd	16 Leicester Road, Blaby, LE8 4GQ	(27,825)
CBRE Ltd	70 Wellington Street, Glasgow, G2 6UA	(90,329)
Ederved UK Group	50 Vauxhall Bridge Road, London, SW1V 2RS	(806)
Vine Property Management	5 Vine Terrace, Birmingham, B17 9PU	(8,895)
Andrew Gerard Estates	4 Holders Hill Parade, London, NW7 3LY	(44,849)
Infinity Properties Investment Ltd	Romani Roman Park, Sutton Coldfield, B74 3AF	(9,966)
Shropshire Council	Shirehall, Shrewsbury, SY2 6ND	(24,050)
Lewis and Tucker Management	16 Wigmore Street, London, W1U 2RF	(750)
Core Consult TA Bell Daten Ltd	69 Derwent Drive, Maidenhead, SL6 6AE	(5,112)
Savills	33 Margaret Street, London, W1G 0DD	(19,889)
Nottinghamshire County Council	Losley House, Nottingham, NG2 3NG	(19,324)
Bellrock	1 Waterloo Way, Leicester, LE1 6LP	(13,756)
Praxis Real Estate Management Ltd	1st Floor The Chambers, Manchester, M27LQ	(71,744)
Trafmensa Ltd	Worktop, S603YY	(52,500)
IngLa Centres UK Hammermith BV	255 North Circular Road, London, NW10 0DQ	(65,341)
A G Retail Num 3 Ltd	3 Hordman Street, Manchester, M3 3HF	(5,250)
RARB Property Ltd	Derwent House, Greater Manchester, BL9 7BR	(46,533)
Warwickshire County Council	Erchequer Services Resources, Warwick, CV34 4RL	(15,200)
A G Retail Ltd	1st Floor Adhan House 52A Preston New Road Blackburn BB2 6AH	(28,635)
Avison Young UK Ltd	3 Brindley Place Birmingham B1 2JB	(13,500)
Tameside Metropolitan Borough	Exchequer Services VPO Box 304 Ashton under Lyne OL6 0GA	(26,620)
Glax House Asset Management Limite	The Glaxhouse 3rd Floor 177 to 187 Arthur Road Wimbledon Park London SW19 8AE	(12,164)
Reith Lambert Commercial Property	21 Blythswood Square Glasgow G2 4BL	(15,000)
Ashdown Phillips and Partners Ltd	Pippingford Park Manor East Sussex TN22 3HW	(39,505)
CBRE	177 Bothwell Street Glasgow G2 7ER	(42,697)

Name of creditor	Address with post code	Total
Carter Towler Chartered Surveyors	Coronet House Queen Street Leeds LS1 2TW	(2,358)
Montague Evans Agent Brentwood Cou	4th Floor Exchange Tower 19 Canning Street Edinburgh EH3 8EG	(16,117)
Workman LLP	Alliance House 12 Caxton Street London SW1 0QS	(27,500)
Landwood de Coy LLP	95 Mortimer Street, London, W1W 7ST	(16,669)
Heywood and Partners Surveyors Ltd	1 Cavendish Place London W1G 0QF	(44,487)
Tandem Property Asset Management	1st Floor 11 to 15 Wigmore Street London EC4A 1DZ	(31,358)
JBSL Holdings Ltd	Thieves Inn House 2 to 4 Holborn Circus London EC1N 7HA	(27,730)
WA - R H SMITH & SONS	, Pockett Plaza, Gainsborough Business Park, DN211FJ, Gainsborough	(87,728)
Easyo Products (UK) Ltd	, Mainfield Road, The Parker Center, DE21 4SZ, Derby	(4,642)
A.MIR AND CO LTD	, Taylors Lane, Mir House, B69 2BN, Oldbury	(35,120)
GABLERIE LTD	, Finepoint Way, Manster Road, DY11 7FB, Kidderminster	(769)
WA - CORAL TOOLS LTD	2, Gildersome Spur, Unit G1, Gildersome, LS27 7JZ, Leeds	(58,218)
PURKA PADS 2000 LIMITED	312, 317 Bournemouth Road, Branksome, BH14 9AP, Poole	(19,572)
WA - NINGBO HOME-DOLLAR	69, Guang Yuan Road, 315033, Ningbo	(336,666)
WA - YANGJIANG WELL-IN IN	18, Beihuan North Road, Baisha, Jiangcheng, 529568, Guangdong	(402,484)
TOR COATINGS LTD	, Portobello Industrial Estate, Birtley, DH3 2RE, Gateshead	(323,490)
WA - PHILOSOPHY HOME LIMI	, 2F 39#-1029 Huaxu Road, 201705, Shanghai	(226,429)
WA - DURABLE PLASTIC LTD	105, Middle Badda, Pran-RFL Center, 1212, Dhaka	(126,561)
3M UNITED KINGDOM PLC	, 3M Centre, Cam Road, RG12 8HT, Bracknell	(436,038)
PYRAMID INTERNATIONAL	, Unit A, Bruce Way, Whetstone, LE8 6HP, Leicester	1,800
LUCOZADE RIBENA SUNTORY L	2, Longwalk, Stockley Park, UB11 1BA, Uxbridge	4,420
R M CURTIS & CO LTD	95, Camberwell Station Road, SE5 9JL, London	(53,209)
FOREST GARDEN LTD	, Hartlebury Trading Estate, DY10 4JB, Hartlebury	(13,476)
STATUS INTERNATIONAL (UK)	, Heathfield Lane, Unit 1, Whitehall 26 Business Park, BD11 2HW, Birkenshaw	(14,022)
GORILLA GLUE EUROPE LTD	, 26, Eaton Avenue, Matrix Park, Buckshaw Village, PR7 7NA, Chorley	(379,843)
WA - AL KARAM TOWEL INDUS	, D-7 Mehtab Uddin Chawla Road, S.I.T.E. Super Highway, Scheme-33, 75330, Karachi	(72,556)
LEICESTER TISSUI COMPANY	15, Westmoreland Avenue, LE4 8PH, Leicester	1,590
KELKAY LTD	, THE OLD AIRFIELD, HECK AND POLLINGTON LANE, DN14 0BA, POLLINGTON	(6,600)
WA - Shanghai Newest Luggage	3168, Jingfeng Road, Zhujing Jinchuan, 201500, Shanghai	(379,530)
YAHKEE CANDLE EUROPE	, Poplar Way East, Cabot Park, Avonmouth, BS11 0YH, Bristol	(33,915)
EEC - NICOLS INTERNATIONAL	12, Avenue Jean Monnet, 1400, Nivelles	(131,464)
WA - ALL TIME PLASTICS PR	, Naigaon "C" Road, Royal Industrial Estate, Wadala, 400031, Mumbai	(137,420)
WA - NINGBO FUTURE IMPORT	588, Jangnan Road, Business Mansion, 315040, Ningbo	(449,786)
TECHNICAL CONSUMER PRODUC	1, Cottingham Road, Exchange Court, Corby, NN17 3TY, Northants	(1,318,882)
JEROME RUSSEL LTD	30, Fountain Crescent, Inchinnan Business Park, PA4 9RE, Renfrew	(70,840)
PROPET LTD	, Plough Road, 6-9 Northgate House, Plough Road Centre, Great Bentley, CO7 8LG, Colchester	(452,047)
DURACELL UK LTD	23, Sheen Road, 3rd Floor, Spencer House, 23 Sheen Road, TW9 1BN, Richmond	(282,113)
THE PILOT PEN CO (UK) LTD	4, Millboard Road, Dukes Meadow, SL8 5XF, Bourne End	(99,965)
WA - CREB DIRECT (NINGBO)	45w, Lushan Road, 315806, Ningbo	(446,702)

Name of creditor	Address with post code	Total
WA - SHANGHAI YONGGUAN AD	15, Kangzong RD, Zhujiqiao Industrial Zone, 201714, Shanghai	(259,443)
CAKE DECOR LTD	2, 2 Little Drum Road, Orchardton Woods, Cumbernauld, G68 9LH, Glasgow	(4,745)
STOREPAK LTD	Unit 8, Butterfly Avenue, Questor Industrial Estate, DA1 1JG, Dartford	
WA - CITA INTERNATIONAL L	63, Mody Road, Unit 604, Houston Centre, Hong Kong	(232,649)
BENROSS MARKETING LTD	Speke Hall Road, Benross House, Bridge Industrial Estate, L24 9WD, Liverpool	(91)
WOODVALE STUDIOS LTD	Woodvale Road, HD6 4AB, Brighouse	(24,963)
WA - RL INDUSTRY CO., LTD	288, Des Voewa Road, Eton building, Central	(71,534)
WA - SHANDONG BURTON INDU	8, Mudanjiang Road, 752000, Ulaoheng	(794,249)
WA - JINHUA HONGWEI INDUS	2768, West of South 2nd Ring Road, North Side of No.4 Plant, Wucheng District, 321000, Jinhua	(56,174)
WA - GUANGDONG SHUNDE CHE	1, 10th Keji Rd, Xinglan Industrial Zone, 528325, Shunde	(97,076)
Catapult Enterprises Ltd T/A Proper	41, Wenlock Road, The Royal Studios, Unit 1, N1 7SG	(16,257)
WA - TAIZHOU TAICONG INDU	43, Beiyuan Road, Huangyan Economic & Development Zone, 318020, Taizhou	(53,431)
MEGANOX DESIGN & DISPLAY	Blackthorn Way, Unit 11-13, Five Mile Lane Business Park, Washingborough, LN4 1BF, Lincoln	(214,101)
VITAX LTD	Owen Street, LE67 3DE, Coalville	(352,540)
PPM INDUSTRIES UK LTD	Wolverhampton Road, Unit 1, Waterside Business Centre, WS11 1SN, Cannock	(98,600)
SBM LIFE SCIENCE LTD	Hyperion House, Fordham Road, CB8 7XN, Newmarket	(206,161)
Purity Soft Drinks Ltd	Mounts Road, Douglas House, WS10 0BU, Birmingham	(62,381)
FLAMINGO PLANTS LTD (CROS	Kellett Gate, PE12 6EH, Spalding	(474,452)
SPECTRUM BRANDS (UK) LTD	Fir Street, Failsworth, M35 0HS, Manchester	(125,199)
ECC - MYX GMBH	23-27, Blindeisenweg, 41468, Neuss	(1,027)
WA - XIAMEN CLEANSSE DAILY	228, Tianfeng Road, Northern Industry District Jimei, 361021, Xiamen	(1,792)
WA - 151 PRODUCTS LTD	39, Bengal Street, The Old School House, M4 6AF, Manchester	
G PLANTS LTD	Kelly Street, Unit 7, Pioneer Works, BB2 4PJ, Blackburn	(96,121)
IG DESIGN GROUP UK LTD (D	Penallta Industry Estate, Ystrad Mynach, Hengoed, CF82 7SS, Mid Glamorgan	(303,230)
ARNEST INTERNATIONAL LTD	5, Riverside Way, Riverside Business Park, KA11 5DJ, Irvine	(7,860)
RUG DOCTOR LTD	Decoy Road, Unit 29, Timberlane Trading Estate, BN14 8ND, Worthing	(145,036)
WA - NINGBO OFITECH BUSIN	599, Qiming Road, Kaifai Group, Yinzhou Investment and Incubation, 315105, Ningbo	(22,469)
LASSIC LTD	6, Nile Street, HD1 3LP, Muddersfield	(227,080)
WA - PETSOURCE ASIA LTD	334-336, Kwan Tong Road, Rm703, KT336, Kowloon	(20,191)
REVOLUTION BEAUTY LTD	Sheetglass Road, Unit 4-5, Cullet Drive, ME11 5IS, Kent	(10,864)
NUBY UK	13 Burford Way, Boldon Business Park, Boldon Colliery, Burford Way, Boldon Business Park, NE35 9PZ, Tyne & Wear	(49,324)
JOHN MACKLE (MOY) LTD	40, Corrigan Hill Road, BT71 6SL, Tyrone	(127,265)
WA - ALL ABOUT DESIGNS LI	46, Newmarket Road, Unit 2 Fordham House Estate, Fordham House Court, CB75LL, Fordham	(67,675)
WA - BEIFA GROUP CO. LTD.	68, Weiliu Road, Beilun, Xiangang, Beilun District, 315801, Ningbo	(123,733)
WA - LOVELY OFFSET PRINTE	43-B, Velayutham Road, 626123, Sivakasi	(10,790)
WA - MAGIC INTERNATIONAL	Plot 26E, Sector 31 (Industrial), Site (IV) Greater Noida, 201306, Noida	(164,003)
WA - SAPRO TEMIZLIK URUNL	27, Ortakoy mah. Ihter buhari, Silivri, 34582, Istanbul	(497,439)
WA - KIDS FIRST TOYS LTD	39, Da Zhou Road, Tie Xin Qiao Industrial Park, 210012, Nanjing	(433,905)
WA - WENZHOU YUANFEI PET	1, Chongle Road, Shuitou Town, 325405, Wenzhou	(269,262)

Name of creditor	Address with post code	Total
WA - NINGBO SINCERE HOLDI	762, Zhongxing Road, Floor 6 Kaifeng Building, 315041, Ningbo	(266,242)
MONTGOMERY WATERS	, Crosskey, Churchstoke, SY156AR, Montgomery	(82,375)
WA - FOSHAN SHUNDE HOMEAR	7, Shunyu South Road, Wusha Hi-tech industrial zone, Daikang Town, 528300, Foshan	(157,145)
WA - SINCEM SILICA GEL C	, Dongguo Town, Tengzhou City, 277533, Teng Zhou	(45,376)
WA - SHADLOO INDUSTRIAL C	1, Hok Cheung Street, Tower 3, Harbour Centre, Kowloon	(295,528)
WA - KYVAS INTERNATIONAL	, Mei-Hu District, Sec 2, Tindingdadau, 114, Taipei	(330,236)
Honeycomb Project Management Ltd	75, Lower Road, 1st Floor Legion House, CR8 5KH, Kenley	(17,172)
WA - DOLLAR QUEEN LTD	, Hoi Shing Road, Tsuen Wan	(27,820)
ZAKLAD STOLARSKI JODLA	26-006, Nowa Slupia, Serwis 19, Nowa Slupia	(16,548)
MACROMIN LTD	16-18, High Street, TN161RF, Westerham	(21,086)
RB UK HYGIENE HOME COMMER	, Welkroft Road, Welkroft House, SL1 4AQ, Slough	(1,144,085)
WA - BANGXI JULIN GARDEN	22, Shuangxi Road, Jilgan, 336000, Jiangxi	(10,832)
WA - JUNAN YAOJINGMING HANDI	, Longwo Village, Baquan Town, Junan County, 276622, Unyi City	(30,196)
WA - PARTH OVERSEAS	, Delhi Road, Opp. Modern Public School, 244001, Moradabad	(37,707)
ARDALE INTERNATIONAL LTD	No. 1, Booths Park, Suite H, Level 2, Chelford Road, WA168GS, Knutsford	(240,871)
WA - HANGZHOU KELIDA HOME	, Yuhang District, Renhe Industrial Estate, Renhe Town, 311117, Hangzhou	(740,851)
WA - ETERNAL CYCLE PRODUC	9, Hoi Shing Road, Unit 11, Cable TV Tower, Tsuen Wan, Hong Kong	(763,158)
WA - TIANJIN YIM HYGIENE	5, Fengze Road, Zhangjiawo Industrial Park, Xiqing Economic Development Area, 300380, Tianjin	(34,115)
ORIGIN UK OPERATIONS LTD	, Orchard Road, 1 - 3 Freeman Court, Jarman Way, SG8 5HV, Royston	(231,381)
WA - NINGBO JOHNSHEN STAT	39, Mengchun Sijili, High Tech District, 315040, Ningbo	(125,249)
WA - MEHTA PRINT ARTS PRI	, Udyog Vihar Phase, Sector 37, 122001, Haryana	(72,247)
SUPREME PETFOODS LTD	, Supreme Petfoods, Stone Street, Hadleigh, Suffolk, IP7 6DN, Hadleigh	1,250
WA - LUXOR INTERNATIONAL	C - 42, Phase - II Gautam Budh Nagar, Hosiery Complex, Industrial Area Phase 2, 201305, Koida	(6,712)
AICO LIMITED	, Maesbury Road, Mile End Business Park, SY10 8NN, Oswestry	2,400
WA - SKY ONE INDUSTRIES (34, Tai Yau Street, New Tech Plaza, San Po Kong	(253,012)
WA - UX GREETINGS LTD	, Mill Street East, Dewsbury, WF12 9AW, West Yorkshire	(27,904)
WA - GOLDEN POWER CORPORA	57, Ting Kok Road, Flat C, BLK 1, Tai Ping Industrial Centre, Tai Po	(105,597)
NATURAL BALANCE FOODS	45, Grosvenor Road, AL1 3AW, St Albans	(19,852)
R. PLEVIN & SONS LTD	, Wharfedale Road, S36 4HG, Huddersfield	(277,192)
REFLEX SALES AND MARKETIN	, Bridgend Industrial Estate, Unit 810 Cheapside, CF31 3UH, Bridgend	(90,037)
WA - BRAVO ASIA LTD	, Chung Shan Road, Lane 28, Yung Ho Dist, 234, New Taipei City	(162,627)
WA - STERK PLAST S R.L.	2, Constantei, 905600, Medgidia	(392,691)
CHILDS FARM	, Belvedere House, Basing View, RG21 4HG, Basingstoke	(29,218)
WA - SHANGHAI BAOHAND SAT	199, JINGANG ROAD, 410 6# BUILDING, PUDONG NEW DISTRICT, 201207, Shanghai	(129,239)
FLAMINGO PHARMACEUTICALS	38, Springfield Way, The BLOC, Anlaby, HU10 6RI, Kingston Upon Hull	(88,717)
SIPCAM HOME & GARDEN LTD	, Melbourn Street, The Lanterns, Archway House, SG8 7BX, Royston	(350,933)
R&B M	77-89, River Road, 8 Trafalgar Centre, IG11 0UJ, Barking	(55,441)
BAZOOKA CANDY BRANDS	15, Petersham Road, Ground Floor, Richmond Place, TW10 6TP, Richmond	(39,981)
WA - SHANGHAI DASY GIFTS	, Tong Fa Road, 12 Building, Lane 123, Loz Gang Town, Pudong New District, 201302, Shanghai	(12,476)

Name of creditor	Address with post code	Total
BRAND ARCHITECTS LTD	8, Waldegrave Road, TW11 8GT, Teddington	(34,796)
WA - HANDEX LIGHTING (CHI	803, Lai Chi Kok Road, 909 Goodluck Industrial Centre, S28475, Kowloon	(125,959)
EEC - ONE FOR ALL UK LTD	Unit 720 Catalyst House, Centennial Park, Centennial Avenue, WD6 3SV, Borehamwood	(54,760)
WA - MILENYUM METAL DIS T	9, Kayveri Serbest Bolge, 8th Street, 38070, Kayeri	(66,971)
WA - SUZHOU SAIL LAMP DEC	517, Huangqiao Street, Yongfeng RD, Xiangcheng Area, 215132, Suzhou	(65,548)
LIGHTING 123 LIMITED	Office B, The Swan Business Centre, 4 Higher Swan Lane, BL3 3AQ, Bolton	(5,463)
WA - GUANG YE LIGHTING CO	479, Castle Peak Road, Lai Cheong Factory Building, Lai Chi Kok, Kowloon	(168,521)
PDC BRANDS	1st Floor, Charter Building, Charter Place, UBS 1KG, Uxbridge	(101,627)
WA - TENG IIN LTD	20, Carnarvon Road, Carnarvon Square, Kowloon	(82,373)
WA - CHRISTYS BY DESIGN L	Capitol Clove, Capitol Park, S751UB, Barnsley	(187,153)
KIDDYLIOUS	45, Grosvenor Road, AL1 3AW, St Albans	(52,519)
NESTLE PURINA UK COMMERCI	1, City Place, RH6 0PA, Gatwick	(539,749)
DENMAN INTERNATIONAL LTD	Candeboye Road, County Down, BT20 3JH, Bangor	(17,353)
WA - FEROZE 1888 MILLS LTD	Landini Industrial Area, 75120, Karachi	(3,494)
HOUSE OF MOSAICS LTD	30, Avenue Road, AL1 3QB, St Albans	(3,426)
CULCITA LIMITED	Butlersland, New Ross, Y34 XR84, Co. Wexford	(386,580)
WA - MEADOWLAND LTD	33, Wal Yip St Kowloon, Rm 203 BIL U, Telford Plaza Gardens,	(57,058)
HILKA TOOLS (UK) LTD	110, Roebuck Road, 1 Roebuck Place, KT9 1EU, Surrey	(21,641)
WA - H&A MARKETING	2, Tudor Court, York Business Park, YO26 6RS, York	2,008
MPM PRODUCTS LTD	Styal Road, Trident Business Park, M22 5XB, Manchester	(112,084)
KIND SNACKS	5 - 9, Hatton Wall, Holborn, EC1N8HX, London	(10,214)
WIND DESIGNS LTD	27, Regal Drive, Soham, CB7 5BE, Fly	145
EXERTIS UK LTD	Magnesium Way, Technology House, Hapton, BB12 7BF, Burnley	450
EEC - PERSAN S A	2, Calle Pino Albar, 41016, Sevilla	(86,229)
JOE'S GOURMET FOODS LTD	1000, North Circular Road, NW2 7JP, London	(13,014)
DENDRON (PHOENIX LABS)	94, Rickmansworth Road, WD18 7JL, Herts	(35,109)
WA - SHENZHEN LEIDEN HOME	Longhua Street, Golden International Business Building, Sanlian Community, 518000, Shenzhen	(715,525)
OT GROUP LIMITED	Dartmouth Road, Smethwick, B66 1BL, Birmingham	(177,497)
FERRARIS PISTON SERVICE L	3, Timothys Bridge Road, Bridge House, CV37 9NQ, Stratford-upon-Avon	(20,088)
ULYS KITCHEN	2-16, Goodge Street, 1st Floor, Kings Court, LONDON, W1T2QA	(87,905)
WA - MAHAJAN UK LIMITED	66-68, College Road, Rear Ground Floor, Hygeia Building, HA1 1BE, Middlesex	(224,979)
WA - PL INTERNATIONAL HK	9-11, Cheung Wing Road, Tung Chun Ind, Kwai Chung	(197,227)
EEC - Trust International B.V	600, Lann Van Barcelona, 3317 DD Dordrecht, 3301, CA Dordrecht	(30,402)
CALLOW RETAIL LTD	Stirfin Court, Unit 11, Saxilby Enterprise Park, LN1 2LR, Lincoln	(31,645)
GRAFTON INTERNATIONAL LIM	301, Relay Drive, Relay Business Park, B77 5P1, Tamworth	(2,886)
HUNTER PRICE INTERNATIONAL	Chapel Road, Devon Mill, OL8 4QJ, Oldham	(204,843)
DEE SET CONFECIONARY LTD	The Distribution Centre, Victoria Road, Fenton, S14 2HX, Stoke on Trent	(138,489)
SHAFFLING PIG LIMITED	Unit 8 Chids Court Farm, Ashampstead Common, Berkshire, RG68QT, Reading	14,314
OMEGA PHARMA LTD	EX33 2DL, Braunton	(150,911)

Name of creditor	Address with post code	Total
SUNMIT INTERNATIONAL	, International House, Cricketers Way, SS13 1ST, Essex	(104,064)
RADIANS WORLDWIDE LTD	The Waterfront Salts Mill Road Shipley Bradford BD17 7TD	(8,965)
GARDEN ON A ROLL	, White Stubbs Lane, Kingfisher Nurseries, SG13 8QA, Bayford	(55,260)
PET FOOD UK LTD	, Mark Road, Mark Road, Hemel Hempstead, HP27DN, Hertfordshire	1,121
EVO LIFE STYLE PRODUCTS LT	, Ormidale Square, Unit 1, EX16 6TW, Tiverton	(58,520)
MV SPORTS AND LEISURE LTD	35, TAMESIDE DRIVE, CASTLE BROMWICH, B35 7AG, BIRMINGHAM	(9,808)
WA - SADAQAT LIMITED	2-Km, Sahianwala Road, khurianwala, 37630, Faisalabad	(521,554)
WA - MING KEE MANUFACTORY	1A, Yui Yat St, 5th Floor Foot Shing Industrial Bldg, Tokwawan, Kowloon	(354,841)
SMUDGE & FRIENDS PETCARE	11, Leicester Road, CR0 6EB, London	(135,740)
KIMM AND MILLER UK LTD	, Mile Road, Unit E Bedford Business Centre, MK42 9TW, Bedford	(21,844)
GRPSS LTD	, Western Avenue, Matrix Park, Buckshaw Village, PR7 7NB, Chorley	(68,926)
AMEFA GB LTD	, St David's House, Ground Floor, 11 Drakehouse Crescent, Drake Business Park, S20 7HT, Sheffield	(64,433)
WILKINSON SWORD LTD (BULL	, Sword House, Totteridge Road, HP13 6DG, High Wycombe	473
G J HANDY (TRADING) LTD	, Handy Distribution Murdock Road, Dorcan Industrial Estate, SN3 5HY, Swindon	(771)
Happy Pet Products Ltd	Unit 1, Flatten Way, LE7 1GU, Leicester	(4,789)
CURIOUS UNIVERSE UK LIMIT	124-126, Walcot Street, The Ice House, BA1 5BG, Bath	(61,642)
MINTOLOGY LTD	, 332 Ladbroke Grove, Unit 4 07, Grand Union Studios, W10 5AD, London	(32,949)
EXPRESSCO DIRECT LTD	Unit 1, Redbourn Park Liliput Road, Brackmills Industrial Estate, Brackmills Industrial Estate, NN4 7DT, Northampton	(4,681)
WA - LIGHTING 123 LTD	4, Higher Swan Lane, The Swan Business Centre, BL3 3AQ, Bolton	(753,031)
MY FABULOSA LTD	Unit 3B, Apollo Park, University Way, CW1 6HA, Crewe	(23,857)
ECOVER UK LTD	, Frimley Green Road, GU16 7AJ, Camberley	(394,748)
Parkacre Ltd	, Hangar 2, Learoyd Road, Caenby Corner Industrial Estate, Hemswell CMF, DN21 5TJ, Lincoln	(78,735)
KILLEN MANUFACTURING UNI	, Platin Road, A92 YCBS, Drogheda	(33,337)
WA - B.K.S. Textiles Private Ltd	2/316, Kungumapalayam Pirivu, Palladam-Tirupur Main Road, Naranapuram Post, Palladam, 641664, Tirupur District	(14,028)
Cascade Holdings Ltd	, Gorse Mill, Gorse Street, Chadderton, OL9 9RJ, Greater Manchester	(12,498)
TePe Oral Hygiene Products Ltd	6, Cathedral Avenue, Elmhurst House, BAS 1TD, Wells	(39,189)
JRP Distribution Ltd	, Unit 10-A Chichester Business Park, City Fields Way, PO20 2FT, West Sussex	(75,909)
D-Aine (Europe) Ltd	, Unit AS Tromso Close, Tyne Tunnel Trading Estate, North Shields, NE29 7XH,	(1,523)
Wella UK Ltd	5, St George's Road, St George's House, SW19 4QR, Wimbledon	(586,422)
Opera Healthcare UK Ltd	410, Thames Valley Park Drive, RG6 1PT, Reading	(47,838)
Smartwares Safety & Lighting Ltd	, Meriden House, 6 Great Cornbow, B63 3AB, Halesowen	(154,337)
Shurtape UK Ltd	, Unit 2, Ground Floor, Grovelands Business Centre, Boundary Way, HP22 7TE, Hemel Hempstead	(55,901)
Certain International Ltd	Unit 4, Tongsten Park, Collets Way, OX29 0AX, Witney	(23,342)
Food Connections Ltd	, Quorn House, Comet Way, Hermitage Industrial Estate, LE67 3FS, Coalville	(11,411)
EEC - The SPB Global Corporation	, Poligono Industrial Cheste, Vial 6, 46380, Valencia	(398,560)
EEC - Zobebe Holding SpA	4, Via del Fersina, 38123,	(48,934)
QEP Co UK Ltd	, The Malsters, Wetmore Road, DE14 1LS, Burton Upon Trent	(49,358)
WA- Amxan Asia International Ltd	, 35/F & 36/F Saxon Tower, 7 Cheung Shun Street, Lai Chi Kok	(118,895)
WA - Sumec Textile Company Ltd	68, YunLongShan Road, 210019, Nanjing	(154,542)

Name of creditor	Address with post code	Total
FibreCycle UK Ltd	, Phase 8 Building, Cupola Way, DN15 9Y1, Scunthorpe	(12,610)
You Garden Ltd	, Eventus House, Sunderland Road, PE6 8FD, Peterborough	(53,986)
The House of Paws Ltd	, Oakham Road, Dinghills Farm, LE14 2QF, Melton Mowbray	(6,280)
BCB International Ltd	, Howell House, Lamby Industrial Park, CF3 2EX, Cardiff	(2,432)
Lyte Ladders and Towers Ltd	, Beaufort Reach, Siemens Close, Swansea Enterprise Park, SA7 9BB, Swansea	(1,397)
Boulder Developments Ltd	, Pioneer Way, Boulder Business Park, LN5 0QR, Lincoln	(4,563)
MH Star UK Ltd	, 27, Perivale Business Park, Horsenden Lane South, UB6 7RH, Perivale	(650,654)
S&N Group Properties Ltd	, Unit 7, Butts Pond Industrial Estate, DT10 1AZ, Sturminster Newton	(107,505)
Cares Laboratory Ltd	, Wilthorpe Road, Unit 18a & b Redbrook Business Park, S75 1JN, Barnsley	(9,866)
Lakeland Cosmetics Ltd	, Unit 1-5, Reedlands Road, Clay Flatts Industrial Estate, CA14 3YF, Workington	(96,775)
WA - Hoc Age Ltd	, 173, Cleveland Street, W1T 6QR, London	(187,695)
Chalk International Ltd	, Unit 46, Lady Lane Industrial Estate, IP7 6BQ, Ipswich	(58,765)
Classic Sign and Design Ltd	, Classic House, Rowan Court Ind Estate, Rawdon, LS1970T, Leeds	(8,879)
Denzer's Ltd	, 102, Rookery Court, Denzer's Den, E10 5UB, Leyton	(4,331)
Oveneat Trading Ltd	, Unit 4 Knowlthorpe Approach, LS9 0DW, Leeds	(31,771)
Dagless Ltd T/A Shire	, Brigstock Road, PE13 3JJ, Wisbech	(412,609)
Norfolk Leisure Lifestyle Ltd	, Garage Lane, PE33 0AX, Kings Lynn	(1,587)
ADM Manchester Ltd	, Office 5, Sterling House, Waterfold Business Park, BL9 7BR, Bury	(110,683)
Reward and Gifts Ltd	, Hill Top Road, Unit 2 Block B, Asia Point, OL10 2RQ, Heywood	(51,364)
Juni Mugs Ltd	, Unit 19, Longbridge Hays Industrial Estate, Chemical Lane, ST6 4DS, Stoke on Trent	(33,248)
Newell Brands UK Ltd	, Halifax Avenue, Fradley Park, WS13 8SS, Lichfield	(41,462)
Nautikus Design Ltd	, Potters Lane, WS10 0AS, Winesbury	(4,675)
WA - Primacy Industries Private Ltd	, 7A, Bakampady Industrial Area, 575011, Mangalore	(84,771)
Thriving Brands LLC	, 8071, Corporate Park Drive, Suite 143, 45242, Cincinnati	(301,961)
Ashortwalk Ltd	, Unit 6 Cligga Head Industrial Estate, St Georges Hill, TR6 0EB, Perranporth	(138,338)
WA - Designco Private Ltd	, Lukri Fazalpur, Delhi Road, 244001, Moradabad	(24,956)
WA - Hingbo Feihong Stationery Ltd	, B, Fengxiang Road, South Area, Economic Development Zone Area, 315403, Ningbo	(74,198)
WA - All Star Houseware Ltd	, Xin Jian East Road, 1505-1512, Greenland Technology Building, S8 Lane, 201100,	(34,198)
WA - Bloomsberry Ltd	, North Houses Lane, Inspirational House, Adjacent NATS Radar Station, FV8 4NU, Lancashire	(669,670)
WA - Zhejiang Fontal Technology	, 898, Huangjiao Road, Huangyan, 318020, Zhejiang Province	(144,372)
Star Pacific UK Ltd	, Betam Road, Unit 15, Abenglen Industrial Estate, UB3 1SS, Hayes, Middlesex	750
P&L Superior Pet Beds Ltd	, Moorhurst Road, Units 14R-15 Conqueror Industrial Estate, TH38 9NB, Mawling	(2,057)
Bull Brand Ltd	, 1, Belton Road, BD20 0EE, Keighley	(47,160)
J B S Hardware Ltd (cross dock)	, Hallgate House, Dukeries Industrial Estate, Claylands Avenue, S81 7DJ, Worksop	(371,373)
Lintbells Ltd	, West Barn, Fairclough Hall Farm, SG4 7DP, Hitchin	(40,076)
WA - Zhejiang iSun Biotech Co Ltd	, 58, Yongli Rd, 312400, Shaoxing City	(88,228)
Navigation Distribution Ltd	, Unit 9, Soughbridge Mill, Colne Road, BB18 6SZ, Kelbrook	(11,997)
Sumec UK Co Ltd	, Unit A & B Ewrick Business Park, YO19 6FD, York	(22,374)
Swift Foundations Ltd	, Top Barn, Beckhouse Farm, YO17 8ED, Malton	(936)

Name of creditor	Address with post code	Total
Tramontina UK Ltd	, Pell Street, SE8 5EN, London	(3,913)
Esseffe Retail Ltd t/a Arthouse	, St James Church, Bacup Road, Waterfoot, B84 7JU, Rossendale	(4,035)
Charles Bentley & Son (DSV)	, Central House, Monarch Way, LE11 5TP, Loughborough	(141)
Scottish Booksource Ltd	, 50, Cambuslang Road, Cambuslang Investment Park, G32 8NB, Glasgow	(29,871)
Clear Amber Group	, Crawford Place, KY13 9XL, Milnathort	(27,246)
Pamela Mann Ltd	, 45, Upper Bond Street, LE10 1RI, Leicester	(18,916)
Esseffe Retail Ltd t/a Arthouse DSV	, St James Church, Bacup Road, Waterfoot, B84 7JU, Rossendale	(28,121)
IGSM Ltd	, 1, Dewar Court, Astmoor Industrial Estate, WA7 1PT, Runcorn	(987)
NMA Agencies Ltd	, Elband Road, Unit 1 Brookfoot Business Park, HD6 2SD, Huddersfield	(11,215)
Assured Products Ltd	, Stonehouse Road, Unit 1, Martland Park, WN5 0LE, Wigan	(39,161)
Hygiene Supplies Direct Online Ltd	, Methley Road, Tayson House, WF10 1PA, Castleford	(32,431)
Magna Collection Ltd	, Albert Street, 2 City Approach, M30 0BL, Eccles	(149,832)
Duffells	, 3 Commerce Park, Commerce Way, CR0 4YL, Croydon	(378)
Florna Plants Ltd	, Higher Lane, The Nurseries, PR46JH, Preston	(603,924)
Vybra Solutions Ltd	, 5, Kingsway, SP10 5LQ, Andover	(5,148)
Ricomes UK Ltd	, Heywood Old Road, 2C Birchmill Business Centre, OL10 2QQ, Heywood	(42,659)
Sabichi Homewares Ltd (DSV)	, 5, Wadsworth Road, Sabichi House, UB6 7JD, Middlesex	(12,307)
Super Tech Health Ltd	, 179, Shady Lane, Great Barr, B44 9ER, Birmingham	(982)
Swan Products Ltd	, PO Box 3127, ST4 9GD, Stoke on Trent	(4,601)
John Veitch Ltd	, Unit 6 Orchard Business Park, MX7 5HZ, Halifax	(23,166)
The Discount Brands Company Ltd	, Unit 15, Eldon Way Industrial Estate, SG18 8RH, Biggleswade	(51,008)
EMS (UK) Ltd (DSV)	, 25, Cabot Square, Canary Wharf, E14 4QZ	(15,371)
Neo Direct Ltd	, Butterley Street, Darnall Works, LS10 1AW, Leeds	(24,294)
ECC - Park Life Pet Ltd	, Lakeside House, Ballykeeran, Kippinstown, N37 W956, Athlone	(30,419)
Opperman Plants Ltd	, Mallard Road, PE12 6ND, Spalding	(310,531)
Avalla Ltd	, Unit A, 73 Common Road, Chandler's Ford, SO53 1HE, Eastleigh	(66,384)
Lancaster Holdings Ltd t/a Bluestem	, 141, Farmer Ward Road, Georgina Mackie House, CV8 2SU, Kenilworth	(21,867)
Grandeco UK Ltd	, St Martins Road, Suite 1 Lockside Mill, SK6 7BZ, Stockport	(19,524)
WA - SG UK International Ltd	, Frontier Avenue, Unit 7A Frontier Park, BB1 3AL, Blackburn	(122,323)
Baggies Toys Ltd	, Unit D, Concept Court, West Park Farm Industrial Estate, CT19 5EU, Folkestone	(5,534)
Tekin's Office Ltd	, 63-67, Bromham Road, West One, MG40 2FG, Bedford	(434)
Monster Group UK Ltd	, Alan Farnaby Way, Monster House, Sheriff Hutton Industrial Estate, YO60 6PG, York	(29,091)
Anglo Continental Clock Co Ltd (DSV)	, 5-7, Newman Road, Leonard House, BR1 1RU, Bromley	(525)
Enerji Smart Ltd	, Congrove Way, Unit 11D, LU1 1XL, Luton	(4,188)
Hiria International Ltd	, 390, Victoria Road East, Unit 2, LE5 0LG, Leicester	(15,871)
TB Davies (Cardiff) Ltd	, Lewis Road, CF24 5EB, Cardiff	(14,214)
John Cotton (e-Commerce)	, Low Mill Lane, WF13 3LX, Ravenshorpe	(374)
Zuru UK Ltd	, First Floor Templeback, 10 Temple Back, BS1 6FL, Bristol	(85,494)
EGLO UK Limited	, Lower Farm Road, Unit 12, Cirrus Park, Moulton Park Industrial Estate, NN3 6UR	(4,451)

Name of creditor	Address with post code	Total
SG UK International Ltd	, Frontier Avenue, Unit 7A Frontier Park, BB1 3AL, Blackburn	(81,630)
Living and Home Limited	, 22 Kay Street, M11 2DU, Manchester	(33,936)
Thorndown Limited	, Bishopbrook House, 4 Cathedral Avenue, Wells, BA5 1FD,	(2,215)
Powersheds	21, Commodore Way, Euxorway Industrial Estate, BD4 6SF, Bradford	(74,540)
Liberty House Toys Ltd	, 20-23 Gibraltar Row, King Edward Industrial Estate, L3 7HL, Liverpool	(47,274)
Intercaraban Ltd	1420, Atlington Business Park, RG7 4SA, Reading	(72,032)
NewEdgeBlinds Limited	, Unit 4B, Park Farm, LE7 9FN,	(3,834)
ZeroWater UK Ltd	, Building 2, Ground Floor, Guildford Business Park, Guildford, GU7 8XH,	(942)
Monty Trading Ltd t/a Furniturebox	, Unit 6, St Modwen's Park, SN15 5BD,	(4,316)
Greenbrokers Limited	, Wathworth Business Park, Unit 2 Regents Court, South Way, Andover, SP10 5HX,	(97)
Bunty Pet Products	, St Mary's Industrial Park, SK14 4HN,	(5,061)
LifeStyle Appliances Ltd	, Enfield Industrial Estate, B97 6DE,	(369)
Cooks Professional Limited	, Dolbedwyn, Newchurch, HR5 3DQ,	(5,581)
John Adams Leisure Limited	, Hercules House, Pierson Road, PE28 4YA,	(263)
WERNER UK SALES & DISTRIB	, The Causeway, Maldon, CM9 4LU, Essex	(16,831)
APAC PACKAGING LTD	, Rowena Nurseries, Loughborough Road, Leicestershire, LE7 7HL, Rothley	(243,287)
CPL DISTRIBUTION LTD	, Westthorpe Fields Road, Killmarsh, S21 1TZ, Sheffield	(59,600)
ANGLO CONTINENTAL CLOCK C	, Acclim House, Jenna Way, Interchange Park, MK16 9QJ, Newport Pagnell	(9,900)
DESIGN GROUP UK	, Howard House, Howard Way, Interchange Park, MK16 9PX, Newport Pagnell	(3,799)
ARISTOWAX PRODUCTS OF NOR	, Green Lane House, Green Lane North, Thorpe Enl, NR13 5BB, Norwich	(19,457)
LONDON OIL REFINING CO LT	, Astonish House, Unit 1, Premier Point, Skaithegate Lane, West Yorkshire, BD6 1DW, Bradford	(120,533)
ACDOCO	, Imperial Works, Mallison Street, Lancashire, BL1 5PP, Bolton	(294,985)
SABICHI HOMEWARES LTD	, Sabichi House, 5 Wadsworth Road, Middlesex, UB6 7JB, Perivale	2,983
BARTOLINE LTD	, Barmston Clove, East Riding of Yorkshire, HU17 0LW, Beverley	(72,327)
BEAMFEATURE LTD	, Cobra Court, 3 Acobaston Road, Stretford, M32 0TP, Manchester	(64,587)
HENRY BELL AND CO (GRANTH	, Dynart Road, NG31 7DB, Grantham	(682,764)
CHARLES BENTLEY & SON	, Central House, Monarch Way, Leicestershire, LE11 5TP, Loughborough	(541,255)
BIC UK	, Chaplin House, Widewater Place, Moorhall Road, Middlesex, UB9 6NS, Harefield	(998,792)
BOSTIK LTD	, Common Road, ST16 3HE, Stafford	(146,459)
BRUNEL HEALTHCARE	, Wilkam Nadin Way, Derbyshire, DE11 0BB, Swadlincote	(73,631)
CANDLELIGHT PRODUCTS LTD	, Ustun House, Waddington Way, Aldwarke, South Yorkshire, S65 3SH, Rotherham	(16,912)
COLGATE PALMOLIVE LTD	, Guildford Business Park, Middleton Road, GU2 8TZ, Guildford	(508,392)
CHURCH & DWIGHT UK LTD	, Premier House, Shearway Business Park, Pent Road, Kent, CT19 4RJ, Folkestone	(10,365)
INTERNATIONAL COOKWARE LT	, Unit 1A, Hall Dene Way, Sesham Grange Industrial Estate, SR7 0PU, Seaham	(7,025)
CUSSONS (UK) LTD	, Manchester Business Park, 3500 Aviator Way, M22 5TG, Manchester	(213,188)
DOFF PORTLAND LTD	, Ariel Way, Hucknall, NG15 6DW, Nottingham	(48,242)
DRAPER TOOLS LTD	, Hurdley Road, Chandlers Ford, SO53 1YF, Eastleigh	(157,872)
DRI-PAK LTD	, Furnace Rd, Derbyshire, DE7 5EP, Ilkeston	(1,188)
DUGDALE DAVIES PET TREATS	, Units 19 & 20, Enterprise Way, Empire Business Park, Burnley, Lancashire, BB12 6LT, Lancs	(86,399)

Name of creditor	Address with post code	Total
HENKEL LTD	, Wood Lane End, Hertfordshire, HP2 4RQ, Hemel Hempstead	(202,512)
DAYES LTD	, Unit 1-5, Musterford Industrial Estate, Station Road, Suffolk, IP16 4JD, Leiston	(55,811)
EGL HOMECARE	, Campfield Rd, Essex, SS3 9FL, Shoeburyness	(270,087)
ENERGIZER GROUP LTD	, Accounts Payable, Sword House, Totteridge Road, Buckinghamshire, HP13 6DG, High Wycombe	(870,286)
FOLD HILL FOODS LTD	, Fold Hill, Old Leake, Lincolnshire, PE22 9PJ, Boston	(68,214)
ALFRED FRANKS & BARTLETT	, Unit 2 Alban Park, Hatfield Road, Hertfordshire, AL4 0JJ, St Albans	(36,365)
GALPHARM INT LTD	, Accounts Payable, Galpharm International Limited, EX33 2DL, Wrafton	(177,635)
IG DESIGN GROUP PLC	, Unit 2, Penalla Industrial Estate, Ystrad Mynach, Mid Glamorgan, CF82 7SS, Hengoed	(4,340)
CALDER HOLDINGS LTD	, Shay Lane, HX2 9AP, Halifax	(2,805)
GRAHAM & BROWN LTD	, Po Box 39, India Mill, Harwood Street, Lancashire, BB1 3BR, Blackburn	(183,016)
H & A MARKETING LTD	, 2 Tudor Court, York Business Park, YO26 6RS, York	(4,375)
HTI TOYS UK LTD	, Eastham House, Cope Road, Lancashire, FY7 7NY, Fleetwood	(14,679)
M S GEORGE LTD	, St George's House, 13-17 St George's Road, Surrey, TW9 2LE, Richmond	(66,646)
LG HARRIS & CO LTD	, Hanbury Road, Stoke Brior, Worcestershire, B60 4AE, Bromsgrove	(74,058)
HENKEL LTD	, Wood Lane End, Hemel Hempstead, HP2 4RQ, Hemel Hempstead	(483,657)
SPECTRUM BRANDS (UK) LTD	, Fir Street, Fallowfield, M35 0HS, Manchester	(148,719)
HOLDEN DECOR LTD	, Grimshaw Street, Lancashire, BB3 2QJ, Darwen	(38,173)
EVERGREEN GARDEN CARE UK	, 1 Archipelago, Lyon Way, Cattershall Lane, GU16 7ER, Frimley	(546,179)
MAYBORN (UK) LIMITED	, Benton Lane, Mayborn House, Balliol Business Park, NE12 8EW, Newcastle Upon Tyne	(29,700)
MADISON HOSIERY LTD	, Lynda Mardyn House, Mdl Green, West Yorkshire, LS12 6HE, Leeds	232
SC JOHNSON LTD	, SCJ Eurofine Ltd, Shared Service Centre, Frimley Green Rd, Frimley Green, Berkshire, GU16 7AJ, Camberley	(769,470)
KARIUM LTD	, Capitol, Oldbury, RG12 8FZ, Bracknell	(131,164)
KIMBERLY CLARK LTD	, Walton Oaks, Dorking Road, KT20 7NS, Tadworth	(286,216)
UNILEVER UK HOME & PERSON	, 1 N 113, Unilever House, Springfield Drive, KT22 7GR, Leatherhead	(3,207,146)
PEIS CHOICE LTD	, Brentwood House, Lower Philips Road, Whitebirk Industrial Estate, BB1 5UD, Blackburn	(196,728)
PPG ARCHITECTURAL COATING	, PPG Architectural Coatings EMEA, Huddersfield Road, Birstall, West Yorkshire, WF17 9XA, Batley	(1,250,486)
MELROSE TEXTILE COMPANY L	, Wibsey Park Avenue, Park View Mills, BD6 3QA, Bradford	(71,652)
EFC - MONDO LUXEMBOURG	, Rue DE l'Industrie, Z.I Foetz, 3895, Foetz	(148,976)
ORACSTAR C/O ROBINATIC LI	, c/o Oasis Leisure Products Pte, Sandall Stones Road, Kirk Sandall, DN3 1QR, Doncaster	(136,602)
MARS PETCARE UK	, A Division on Mars UK, Freeby Lane, Waltham on the Wolds, Leicestershire, LE14 4RS, Melton Mowbray	(1,007,006)
BURG-WACHTER UK LTD	, Chase Way, Eurocam Technology Park, BD5 8HW, Bradford	(351,756)
Keter UK Ltd	, Cardew Way, TR15 1ST, Redruth	(39,789)
POLYCO HEALTHLINE LIMITED	, South Fen Road, Polyc Healthline, South Fen Business Park, PE10 0DN, Bourne	(123,907)
CEDO LTD	, Finance Dept, Halesfield 11, Telford, Shropshire, Middlesex, TF7 4LZ, Shropshire	(594,618)
PREMIER DECORATIONS LTD	, Premier House, Braintree Road, Middlesex, HA4 0EJ, Ruislip	(114)
PREMIER HOUSEWARES LLP	, 55 Jordanvale Ave, Whiteinch, G14 0QP, Glasgow	(116,797)
PMS INTERNATIONAL GROUP P	, International House, Cricketers Way, Essex, SS13 1ST, Basildon	(51,376)
Pricecheck Toiletries Ltd	, Old Colliery Way, S20 1DJ, Sheffield	(81,299)
PRIMEUR LTD	, Castlefields, West Yorkshire, BD16 2AF, Bingley	(114,643)

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PROCTER & GAMBLE UK LIMIT	Hornbeam Business Park Hornbeam Park Drive Millen House Harrogate North Yorkshire HG2 8BA	(8,878,054)
RAMON HYGIENE PRODUCTS	380 Thurmaston Boulevard, Leicestershire, LE4 9LE, Leicester	(141,726)
RAYWARE LTD	Unit 8-9, Merseypride Enterprises, Merseypride E/Prise Trad Park, Speke Hall Rd, Merseyside, L24 9GQ, Liverpool	(118,501)
RECTELLA INTERNATIONAL LT	Bancroft Road, BURNLEY, Lancashire, BB10 2TP, Burnley	(238,338)
RB UK COMMERCIAL LTD	RB UK Ltd, Wellcroft House, Wellcroft Road, East Riding of Yorkshire, SL1 4AQ, Slough	(673,670)
RENTOKIL INITIAL UK LTD	Webber Road, Knowsley Industrial Park, L33 7SR, Liverpool	(164,967)
QUALITY NUT PRODUCTS LTD	Cavalry Hill Industrial Estate, Weedon, NN7 4PP, Northampton	(610,653)
ROSEWOOD PET PRODUCTS LTD	Unit 9, Hortonwood West, TF1 6AH, Telford	(86,735)
SCHWARZKOPF	Wood Lane End, Hertfordshire, HP2 4RQ, Hemel Hempstead	(84,872)
JBS HARDWARE LTD	Dukeries Industrial Estate, Claydon, Nottinghamshire, S81 7DJ, Worksop	(343,609)
BEIERSDORF UK LTD	Trinity Central, Trinity Park, Bickenhill Lane, Birmingham Business Park, B37 7ES, Birmingham	(982,105)
MAPA SPONTEX LTD	Berkley Business Park, Wainwright Road, WR4 9ZS, Worcester	(152,423)
SHERWIN-WILLIAMS UK LTD	Thornduff Park, Chapelton, S35 2YP, Sheffield	(441,647)
STRATA PRODUCTS LTD	Plymouth Avenue, Brookhill Industrial Estate, Nottinghamshire, NG16 6NS, Pinxton	(171,590)
THORNTON & ROSS	Unthwaite, West Yorkshire, HD7 5QH, Huddersfield	(426,715)
HYDE LTD	Stirling Rd, Shirley, West Midlands, B90 4LZ, Solihull	(32,118)
GROUPE SEB UK LTD	Botanica, Ditton Park, Riding Court Road, SL3 9LL, Datchet	(32,642)
TOILETRY SALES LTD	Criggstone Industrial Estate, High Street, Criggstone, WF4 3HT, Wakefield	(173,885)
FREUDENBERG HOUSEHOLD PRO	2 Chichester Street, Lancashire, OL16 2AX, Rochdale	(870,982)
LIGHTING & INTERIORS GROU	Cobden Mill, Gower Street, Farnworth, BL4 7EP, Bolton	(10,951)
INSPIRED PET NUTRITION LT	Dalton Airfield, Topcliffe, North Yorkshire, YO7 3HE, Thirsk	(27,272)
WD 40 COMPANY LTD	Po Box 440, Kán Farm, Buckinghamshire, MK11 6LF, Milton Keynes	(22,197)
WHITEFURZE LTD	Burnsall Road, Canley, Warwickshire, CV5 6BT, Coventry	(205,543)
WILKINSON SWORD	Sword House, Totteridge Road, Buckinghamshire, HP13 6QG, High Wycombe	(67,661)
TRADESTOCK LTD	Poole Works, Somerset, TA21 9HW, Wellington	9,497
REVILON INTERNATIONAL	Greater London House, Hampstead Road, MW1 7QX, London	(49,539)
HALEON	Building 5 The Heights, KT13 0NY, Weybridge	(1,084,869)
L'OREAL PARIS (L'OREAL U.	255 Hammersmith Road, W6 8AZ, London	(209,711)
JOHNSON & JOHNSON LTD	50-100 Holmers Farm Way, HP12 4EG, High Wycombe	(371,051)
MPM CONSUMER PRODUCTS LTD	33 Croft Street, Clayton, M11 4RQ, Manchester	(30,832)
ZEBRA PEN (UK) LTD	Hook Rise Business Centre, Unit 2, RT6 7LD, Chessington	(24,775)
ERNEST JACKSON	29 High Street, Devon, EX17 3AP, Crediton	(10,778)
DUNHILLS (PONTEFRAC) PLC	PO Box 1, West Yorkshire, WF8 1NI, Pontefract	(17,320)
CUXSON AND GERRARD AND CO	125 Broadwell Road, Oldbury, Warley, B69 4BF, West Midlands	(5,391)
DLF TRIFOLIUM LTD	Thorn Farm, Inkberrow, WR7 4JJ, Worcestershire	(50,321)
NUTRICIA LTD	Newmarket Avenue, Whitehorse Business Park, BA14 0XQ, Trowbridge	33
REPUBLIC TECHNOLOGIES (UK	Sword House, Totteridge Road, Buckinghamshire, HP13 6EJ, High Wycombe	(141,010)
UNI-COM (GLOBAL) LTD	The Unicom Building, 1 & 2 Enterprise Way, Emt, TN8 6EW, Edenbridge	(184,364)
HOLT LLOYD INTERNATIONAL	Unit 100, Barton Dock Road, Salford, M32 0YQ, Manchester	(137,313)

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G R LANE HEALTH PRODUCTS	, Sisson Road, Gloucester, GL2 0GR, Gloucester	2,742
BRITVIC SOFT DRINKS LTD	, Drayton House, Drayton Road, Shirley, B90 4HA, Solihull	(165,779)
ESSITY UK LTD	, Southfields Road, Bedfordshire, LU6 3E1, Dunstable	(6,358)
BELL SONS B CO (DRUGGISTS)	, Cheshire House, Gorse Lane, Widnes, W45 0RP, Cheshire	(90,907)
MARS WRIGLEY CONFECTIONER	, Dundee Road, Berkshire, SL1 4JX, Slough	(93,817)
ASPAR PHARMACEUTICALS LTD	, Acrewood Way, Albany House, AL4 0ZY, St Albans	(303,972)
GREENFIELD IMPORTS & EXPO	, Sheffield 35a Business Park, Churchhill Way, South Yorkshire, S35 2PY, Sheffield	(150,022)
TOWN AND COUNTRY PETFOODS	, Pera Business Park, South Anne, Nottingham Road, Leicestershire, LE13 0PB, Melton Mowbray	(103,167)
HEALTHPOINT LTD	, 11c Darwen Court, Hawking Place, Blackpool Technology Park, FY2 0JN, Blackpool	(127,220)
T S (UK) LTD	, Unit 107, Touchet Hall Road, Stakehill Distribution Park, Middleton, M24 2SL, Manchester	(4,021,292)
HARVEST PET PRODUCTS LTD	, The Granary, Stone Pitt Lane, Keeleby, DN41 5NB, Grimsby	(131,754)
MONDELEZ UK LTD	, PO Box 12, Bournville Lane, Bournville, B30 2LU, Birmingham	110,014
LUCÉCO UK LTD	, The Joint Distribution Centre, Building 6, Stafford Park 1, Stafford Park, Shropshire, TF3 3BD, Telford	(3,303)
A G BARR PLC	, 2nd Floor, Manvell House, Aspinall Close, Middlebrook, Horwich, BL6 6QQ, Bolton	(27,043)
UNIQUE PARTY	, Medford House, East Common Lane, DN16 1DE, Scunthorpe	(256,797)
WALKERS SNACK LTD	, 450, South Oak Way, Green Park, RG2 6JW, Reading	(398,260)
UNITED BISCUITS UK LTD	, Binns Road, L7 9HG, Liverpool	280
COCA-COLA EUROPACIFIC PAR	, Binknoll Lane, PO Box 4022, Unit 2 Interface Business Park, SN4 4LB, Swindon	(311,044)
EEC - C & D FOOD LTD	, Edgeworthstown, O4371388, Co Longford	(160,706)
LIBMAN BRANDS UK	, 33 - 41, Stewarts Road, Alpha Point, Wellingborough, NN8 4RJ, Northants	(110,605)
UP GLOBAL SOURCING UK LTD	, Manor Mill, Victoria Street, Chadderton, Lancashire, OL9 0DD, Oldham	(63,271)
LORNAMAD NETWORK	, Aintree Avenue, White Horse Business Park, BA14 0XB, Towbridge	(39,320)
WHAT MORE UK LTD	, Unit 4, Pendle Court, 4 Mead Way, Shuttleworth Mead Business Park, BB12 7NG, Burnley	(309,718)
Widdop Bingham & Co Limited	, Broadway Business Park, Broadgate, Chadderton, OL9 9XE, Oldham	(4,112)
JOHN MILLS LTD	, 610, Chiswick High Road, Chiswick Green, W4 5RU, London	(879,088)
KILROCK PRODUCTS	, Unit 1B, Alma Road industrial Estate, Chesham, HP5 3HB, Bucks	(57,237)
WCF-PHOENIX	, Cromwellstone, Almond Bank, Perth, PH1 3GT, Scotland	(154,324)
WESTLAND HORTICULTURE	, 14 Granville Road, Dungannon, County Tyrone, BT70 1N1, Northern Ireland	(814,396)
EEC - STABLO INTERNATIONAL	, Building 1, Concorde Park, SL6 4BY, Maidenhead	(79,437)
THREE SIXTY INNOVATION LT	, Birchwood Way, Cotes Park Industrial Estate, DE55 4QQ, Somercotes	(310,451)
JOHN COTTON GROUP LTD	, Nunbrook Mills, Huddersfield Road, WF14 0EH, Mirfield	(122,074)
KORBOND INDUSTRIES LTD	, Trent Road, Mullard Business park, NG31 7XQ, Grantham	(104,027)
STAEOTLER UK LTD	, 1st Floor, 31 Old Field Road, Bocam Park, Pencoed, CF35 5LJ, Bridgend	(57,606)
WELDTITE PRODUCTS LTD	, Unit 9, Harrier Road, Humberbridge Ind Est, Lincolnshire, DN18 5RP, Barton Upon Humber	(31,881)
SWIZZEL MATLOW LTD	, Carlton House, New Mills, SK22 3HA, High Peak	(40,772)
E T BROWNE (UK) LTD	, Unit 5, Loughton Business Centre, 5 Langston Road, Essex, IG10 3FL, Loughton	(155,746)
INCOS LTD	, 14, Lyon Road, Congress House, HA1 2EN, Harrow	(77,015)
VIVID IMAGINATIONS LTD	, Ashbourne House, The Guildway, Old Portsmouth Road, Surrey, GU3 1LS, Guildford	12,755
EEC - VITAL PETFOOD GROUP	, Birkegårdvej 3, DK-8361, 8361, Hæstslæger	(121,443)

Name of creditor	Address with post code	Total
ROBINSON YOUNG LTD	1bison House, Eastern Way, Bury St Edmunds, IP32 7AB, Suffolk	12,342
EUROSONIC GROUP LTD	11 Sherborne Street, M3 1JS, Manchester	(59,181)
CONAIR GROUP LTD	3, Waterfront Business Park, Prospect Court, Fleet, GU51 3TW, Hampshire	5,419
MOORE LARGE & CO LTD	Sinfin Lane Industrial Estate, Sinfin Lane, DE24 9GL, Derby	508
FLAIR LEISURE PRODUCTS PL	19-33, Church Street, Epsom, SM3 8BZ, Surrey	345
ALLOGA UK	Amber Park, Berrislow Lane, DE55 2FH, South Normanton	(214,870)
EEC - CONNABRIDE PLASTICS	Conna Industrial Estate, Conna	(28,750)
ARTHUR LTD	St James Church, Baccup Road, Waterfoot, Lancashire, B04 7JU, Rossendale	1,159
BAYER PLC	400, South Oak Way, Green Park, RG2 6AD, Reading	(103,606)
VITABIOLOGICS	1 Apuley Way, NW2 7HF, London	(67,959)
STANLEY BLACK & DECKER UK	220, Bath Road, SL1 4DX, Slough	(562,088)
ESSENTIAL HOUSEWARES LTD	Essential House, 9 Foster Avenue, Bedfordshire, LU5 5TA, Dunstable	(235,403)
MR FOTHERGILLS SEEDS LTD	Gazeley Road, Kenilford, Suffolk, CB8 7QB, Newmarket	(109,265)
SPIN MASTER TOYS UK LTD	Riverhead House, Boston Drive, Secure Trust House, Buckinghamshire, SL8 5YS, Bourne End	3,089
QUEST PERSONAL CARE GLOBA	Quest House, Unit 1D & 1E, Warth Industrial Park, Warth Road, BL9 9NB, Bury	(21,282)
OMITEX RETAIL UK LTD	Unit 5 1st Floor, Grovelands Business Centre, Boundary Way, Hertfordshire, HP27TE, Hemel Hempstead	(62,307)
JAKEMANS CONFECTIONERS LT	Endeavor Way, Sutterton Enterprise Park, Sutterton, PE20 2JA, Boston	(2,180)
CANDYKING UK LTD	Fort Southwick, James Callaghan Drive, PO17 6AR, Fareham	(2,073,784)
BRITA WATER FILTERS LTD	Brita House, 9 Granville Way, Bicester, OX26 4JT, oxon	(53,212)
PERFETTI VAN MELLE - PVM	The Boatyard, 105 Straight Road, Old Wymor, SL4 2SE, Berkshire	(179,930)
LINCO CARE LTD	Linco House, Manchester Road, Carrington, M31 4BX, Manchester	(223,003)
MANNA PRO UK LIMITED	Suite 2 Barnack House, Southgate Way, Orton Southgate, Cambridgeshire, PE2 6GP, Peterborough	(30,305)
RED BULL COMPANY LTD	42 - 56, Earham Street, Seven Dials Warehouse, WC2H 9LA, London	(391,280)
PETS CHOICE LTD T/A BOB M	Wembarham Lane, BS494BS, Yatton	(115,432)
SHS SALES & MARKETING	199 Airport Road West, Belfast, BT3 9ED, Northern Ireland	2,927
ROSE MARKETING UK LTD	Suite 2 First Floor West, The Candy Castle, Cluny Court, John Smith Business Park, KY2 6QJ, Kirkcaldy	4,800
GREENCORE FOOD TO GO LTD	Retford Road, Manton Wood Business Park, S602RS, Worksop	(219,828)
KELLOGGS	Media City, Orange Tower, M50 2HF, Greater Manchester	(185,315)
HUCO INTERNATIONAL LTD	Unit 5 Vilers Court, Meriden Business Park, CV5 9RG, Coventry	414
UL-LETS UK LTD	2nd Floor, Radcliffe House, Blenheim Court, West Midlands, B91 2AA, Solihull	(41,772)
ROYAL MAIL RETAIL	Royal Mail Credit Management Centre, Stone Hill Road, Farnworth, BL4 9XX, Bolton	55,324
WA - ZHEJIANG HANSQIM IMPO	TECHNOLOGICAL INDUSTRIAL ZONE, LANXI	(290,822)
WA - TONGCHENG YULI ABRAS	B/T Stand A, Yuanchen International Building, No 324 Qingnian Road, Wuhan, 430015, Hubei	(9,796)
MERCIA GARDEN PRODUCTS LT	Old Great North Road, Sutton-on-Trent, Nottinghamshire, NG23 6QH, Newark	(98,886)
WA - NINGBO XINHAI AIDUO	INDUSTRY DISTRICT LUOFUO, 315202, NINGBO	(57,176)
WA - GREEN GUARD INDUSTRY	3RD INDUSTRY ZONE, TANZHOU TOWN, GUANGDONG PROVINCE, ZHONGSHAN CITY	(146,314)
WA - HANGZHOU SUNCLEANING	NO.30 WANTANG ROAD, 2/F HIGH NEW EAST SCIENCE TECH PARK, NINGBO.	(150,449)
STV INTERNATIONAL LTD	Forge House, Little Cressingham, Thetford, IP25 6ND, Norfolk	(262,585)
WA - TUNG YUNG INTERNATIO	UNIT 201 1 KWONG SANG HONG CENTRE, 151-153 HOI BUN ROAD, KWUN TONG, Kowloon	(102,168)

Name of creditor	Address with post code	Total
WA - HUAN QUANXIANG CERA	, NO.99 FENGU ROAD, QUANHU, LILUNG, 412205, HUANAN	(21,050)
WA - WELLWARES (SHIJIAZHU	199, Xinhua Road, Huahai Universal Plaza, SHIJIAZHUANG, HEBEI	(220,628)
WA - BETTER HOME PRODUCTS	, NO. 378 GUANGMING STREET, UNHAI CITYDEQING, ZHEJIANG, CHINA, DEQING COUNTY	(537,086)
WA - PERFECTECH INT TRADI	, 20 Austin Avenue, Tsui Sha Tsui, Kowloon	(48,373)
MAEMMERLIN LTD	, Bescot Crescent, Bescot, West Midlands, WS1 4NX, Walsall	(48,534)
WA - TEAMHOLD SANTA CLAUS	, Unit 2, 8/F, Fu Hang Industrial Building, No.1 Hok Yuen Street East, Kowloon	(773,369)
LUNDT & SPRUNGLI	, Top Floor, 4 New Square, Middlesex, TW14 8HA, Feltham	(223,669)
AKZO NOBEL (INTERNATIONAL	, PO Box 677, Manchester Road, WA14 5YX, Altrincham	(5,437,052)
DANILO PROMOTIONS LTD	, Unit 3, The IO Centre, Lea Road, Hertfordshire, EN8 7PG, Waltham Cross	(13,959)
WA - RUNXIANG CERAMICS CO	, DITOU FENGXII CHAOZHOU, GUANGDONG, CHAOZHOU	(100,019)
WA - BEIJING XINSANYING T	, ROOM3-301 BUILDING, NO 10 XI HUASHI NAN LI XI, CHONGWEN DISTRICT, BEIJING	(110,136)
WA - GUANGDONG GUANGHAIDA	, DAIDA INDUSTRIAL ZONE, BAIGUODONG VILLAGE, ZHANGMUTOU TOWN, DONGGUAN CITY	(174,657)
STAR BRANDS	1175, Thorpe Park, Century Way, LS15 8ZB, Leeds	(56,424)
SCOTTISH EVERLASTINGS LTD	, Wemyss Road, Scottish Everlasting Ltd (Office), Frances Industrial Park, Dysart, KY11 2XZ, Kirkcaldy	(738,277)
WA - YANGJIANG BAISHA HUA	, 8, NO.18, BEILHUANBEI ROAD, BAISHA, JIANGCHENG, YANGJIANG, GUANGDONG, CHINA, YANGJIANG, china	(449,241)
WA - NINGBO GUANGYUAN PLA	, YAZHUANG VILLAGE, WUXIANG TOWN, YINZHOU DISTRICT, NINGBO	(115,154)
WA - HEBEI MINMETALS CO L	, NO.337 XINHUA ROAD, SHIJIAZHUANG, SHIJIAZHUANG	(66,480)
WA - OFFISTAR (HK) LTD	50, 50th Jinli Road, Xiaogang, BEILUN, 331803, NINGBO	(865,266)
SPAVIN'S PALLETS LTD	, South Park Ind. Estate, Scotter Road South, DN17 2BW, Scunthorpe	(34,258)
DEE SET CONFECTIONARY LTD	, The Distribution Centre, Victoria Road, Fenton, ST4 2HX, Stoke on Trent	(1,598,187)
A NELSON & CO LTD	, Nelsons House, 83 Parkside, SW19 5LP, Wimbledon	(2,961)
AMBER HOUSE	, F9 Waterside Centre, North Street, BN7 2PE, Lewes	(11,941)
STRUX LTD	, Forrest House, Isle of Man, IM9 2RG, Ronaldsway	(132,517)
WA - RAYLAND INDUSTRIAL &	, 13/F Wing Sum Fry Bldg, 12-14 Sam Chuk Street, San Po Kong	(445,847)
Sistema Plastics UK Ltd	, Church Walk, 1 London Street, Surrey, KT16 8AP, Chertsey	150
DYNAMIC CASSETTE INTERNAT	, Marsh Lane, PE21 7TX, Boston	(219,687)
EUROPACKAGING UK LTD	20, Brickfield Road, Yardley, B25 8JL, Birmingham	(279,140)
WA - BESTWAY KK INT	, Unit 06-07, 10/F China United Centre, 28 Marble Road,	(34,962)
EEC - SPAAS KAARSEN NV	, Industriestraat 11, B - 3930, 3930, Hamont	(642,692)
WA - SHAW SPENCER INTERNA	, Room 1012, Security Building, 5020 Binhe Road, Futian, Shenzhen	830
WA - SOUND N LIGHT	, 13/F Part A, Peninsula Centre, 67 Mody Road, Tsui Sha Tsui East, Kowloon	(143,941)
WA - SEASONS LTD MACAO CO	429, Centro Commercial Praia Grande, Rua do Camp No 39, 641	(218,588)
Landmann Ltd	, Unit 6 Blackstone Road, PE29 6EF, Huntingdon	(887)
CUYLIAN UK LTD	, 1 Danebrook Court, Langford Lane, Kidlington, OX5 1LQ, Oxford	(28,973)
WA - FPL GROUP LIMITED	74, Hung To Road, Flat/RM 1401B 14/F, Benson Tower, Kwun Tong	(520,562)
WA - GLOBAL TREASURE CO L	56, 10F.-1, Tongde 11th Street, 330, Taoyuan City	(536,819)
TOTES ISOTONER UK LTD	, Eastman House, Radford Crescent, CM12 0DN, Bellericay	(115,458)
MELITTA UK LTD	, Horizonwood 45, TF1 7TA, Telford	(91,663)
OCS MANUFACTURING	, Lovage Road, Unit 1A Ravensbank Business Park, B98 9EZ, Redditch	(18,956)

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WA - NINGBO DAYE GARDEN I	1, Chaoyang Road, Yuyao, 315400, Zhejiang	(45,442)
WA - PRECISION HARVEST IN	43-45, Tsun Yip Street, Core 45, Hong Kong	(237,564)
WA - EUROPEAN QUALITY HOU	601-2 Kai Tak Comm Bldg, 317-321 Des Voeux Road,	(26,703)
WA - JETWELL INTERNATIONAL	144-148, Des Voeux Road Central, 16/F Amtel Building, 999077, Central	(396,167)
CEDESA LTD	Chaterlea Building, Icknield Way, Hertfordshire, SG6 1WT, Letchworth	(54,685)
WA - PUKKA PAOS HK LTD	Suite 303, 3rd Floor Mirror Tower, 61 Mody Road, TST East, Hong Kong, Kowloon	5,349
WA - J AND S INDUSTRIAL C	Rongjiang Industrial Zone, Jiangshan Town Yinzhou District, 315191, Ningbo	(744,801)
WA - NAN MEI DECORATIVE R	Flat H, 14/F, Stage 2 Kwai Shing Ind. Building, 42-46 Tai Lin Pai Road,	(64,366)
WA - RAMESH FLOWERS PRIVA	A 62 A Sipcot Industrial Complex, T V Puram, 628003, Tuticorin	(25,685)
WA - WELSPUN GLOBAL BRAND	9th Floor, B Wing, Trade World, Kamala Mill Compound, Senapati Bapat Marg, Lower Parel, 400013, Mumbai	(73,759)
WA - KAPOOR INDUSTRIES LT	12th Mile Stone Village Machrolli, GT Road, 132103, Dist. Panipat	(12,373)
WA - ZHEJIANG TWINSSEE ELE	Tashan Industry Zone, Meilin Town, Ninghai County, 315613, Ningbo	(267,716)
WA - HANGZHOU GREAT STAR	No 35 Jihuan Road, Kiubau Town, Hangzhou, 310019, Zhejiang	(186,343)
ECC - KONRAD HORNSCHUCH	Konrad Hornschuch AG, Solimstrasse 1, 74679, Weisbach	(60,524)
SOFIDEL UK LTD	Briton Ferry, Brunel Way, Baglan Energy Park, SA11 2FP, Neath	(19,176)
Mashco Ltd	17, Colonial Way, Watford, WD24 4PT,	(15,942)
WA - KING HOME CO	1-2/F 10 Ganglou 2 Road, Jiangmen, 529000, Guangdong	(722,058)
WA - PROMINENT EXPORTS IN	VII Japal Banger, Kanganwal Road, 141172, Ludhiana	(90,974)
WA - HPD GROUP LIMITED (O	17, Ko Fai Road, Block A1, Yua Tong Industrial City, Yau Tong, Kowloon	(1,098,080)
HENRY BELL AND CO (CROSS-	Dynart Road, Lincolnshire, NG31 7DB, Grantham	(50,602)
KARCHER UK LTD	Brookhill Way, Karcher House, OX16 3ED, Banbury	6,191
MUNTONS PLC	Needham Road, Stowmarket, IP14 2AG, Suffolk	(98,950)
LA HACIENDA LTD	Hangar 27 Site C, Aston Down Airfield, Gloucestershire, GL6 8HR, Stroud	(5,804)
WA - BONTEX INDUSTRIAL CO	28, Wang Wo Tsai Street, Unit B, 18/F, Leahander Centre,	(29,066)
WA - FAIRFORM MANUFACTURI	Room 1005, Bank of East Asia Harbour View Centre,	(48,566)
WALLTASTIC LTD	140, Windmill Road, Unit F Dolphin Industrial Estate, TW16 7HT, Sunbury on Thames	(16,090)
PALRAM APPLICATIONS UK	13 Industrial Estate, Carr Hill, DN4 8DE, Doncaster	(50,995)
WA - TOM'S TOY INT HK	1, Science Museum Road, 6th Floor Concordia Plaza, Room 5 & 6, Kowloon	(66,145)
WA - HUNG FAT	8F Genglas Building, 56 Hoi Yuen Road, Kwun Tong,	(103,198)
NEWELL BRANDS UK LTD	Halifax Avenue, Fradley Park, WS13 8SS, Lichfield	(82,786)
WA - SWANTEX ASIA LTD	16/F Nan Dao Commercial Building, 359 B 361 Queens Road Central	(46,211)
WA - NINGBO RAFFINI IMPOR	No. 155 Tonghui Road, HongTang, Hangbei District, 315033, Ningbo	(450,387)
EPE International Ltd	Belfry House, Roydsdale Way, Euroway Trading Estate, BD4 6SU, Bradford	(437)
WA - RAMICO INTERNATIONAL	Dhogri Road, Near Pathankot Bye Pass Chowk, 144004, Jalandhar	(62,889)
R K Wholesale Ltd (DSV)	Sutton House, Berry Hill Road, Berryhill Trading Estate, ST4 2NL, Stoke On Trent	(14,034)
WA - FENGZE HAOYU(C) CRAFTS	12 Fengying road, Beileng Industrial Estate, Quanzhou, Fujian	(109,446)
WA - CAMICO INNOVATIVE LT	2/F Fen hin Ind Bldg, 101a Wai Yip Street, Naga Tau Kok,	(73,550)
WA - SHUI FUNG MANUFACTUR	27c Kings Tower, 111 King Lam Street, Cheung Sha Wan,	(108,016)
INTEGRAL MEMORY PLC	Unit 6, Iron Bridge Close, Iron Bridge Business Park, NW10 0UF, London	(16,121)

Name of creditor	Address with post code	Total
GRANVILLE OIL & CHEMICALS	, Unit 29, Goldthorpe Industrial Estate, Goldthorpe, S63 9BL, Rotherham	(138,396)
Robbie Toys Ltd	, Unit 1 The Lane, Manston Business Park, CT12 5EZ, Manston	(36,130)
HOTHOUSE PARTNERSHIPS LTD	, Atlas Mill, Atlas Mill Road, West Yorkshire, HD6 1ES, Brighouse	(17,349)
SPEEDY PRODUCTS (CROSS DO	, Speedy House, Cheltenham Street, Pendleton, Lancashire, M6 6WY, Manchester	(707,199)
BLUE SKY DESIGNS LTD	, 10, Ley Road, Wharfedale House North, Wharfedale Mills, LS21 3JP, Leeds	(39,880)
ACCROL PAPERS LTD	, Roman Road, Lancashire, BB1 7LD, Blackburn	(367,675)
BEAPHAR UK LTD	, Homefield Road, Haverhill, CB9 8DP, Suffolk	(102,484)
WA - HANGZHOU DESIGN IMPO	, 310 Hongfa Road, Qiaonan District, Xiaoshan Economic & Tech Dev Zone, Hangzhou, Zhejiang	(153,187)
WA - CUORI ELECTRICAL APP	, No 48 Developing RD, Zhouxiang Town, Cizi City, Zhejiang	(66,161)
WA - PALADONE PRODUCTS LT	, Unit 3 New Wharf, Brighton Road, Shoreham By Sea, West Sussex	(174,358)
WA - BLUE SKY DESIGNS LTD	, Wharfedale House North, Wharfedale Mills, 10, Ley Road, LS21 3JP, Leeds	(79,075)
TEVA UK LTD	, Ridings Point, Whistler Drive, WF10 5HX, Castleford	(46,743)
KP SHACKS LTD	3-9, Albert Street, The Urban Building, SL1 2BE, Slough	50
WA - JIANGXI DENGSHI GARD	, Part A Industrial District, Jingan, Yichun, Jiangxi	(57,919)
PURITY GLOBAL LTD	, The Deep Business Centre, Tower Street, HU1 4BG, Hull	(203,893)
WA - NEXUS INDUSTRIES LTD	, Building E, Stafford Park 1, Stafford Park, TF36 3BD, Telford	(385,934)
ROWLUNSON GARDEN PRODUCTS	, Gate 4, Green Lane, Wurdle, CV5 6BN, Nantwich	(16,087)
SAXON BRANDS	, Everland Road, Berkshire, RG17 0DX, Hungerford	(35,770)
WA - CHEUNG TAI PLASTIC F	, Room 307 Tower A, New Mandarin Plaza, 14 Science Museum Road, Hong Kong	(26,047)
WA - PRASHANT ENTERPRISES	, Gopal Ganj, Sarai Laxaria, Aligarh	(22,275)
WA - NINGBO SYLON IMP & SOLUTION EU LTD	, Heyuan Road, Ningbo International Trade Building, 315042, Ningbo	(72,855)
PERSONNA	, Fraserfields Way, Unit 15 Ascent Logistics Park South, LU7 3RH, Leighton Buzzard	(59,635)
MERCOMA GB LTD	, Sword House, Totteridge Road, HP13 6DG, High Wycombe	(652)
ANGLO EUROPEAN TRADING UK	, Bolase House, Manor Farm, Cliddesden, Hampshire, RG25 2JB, Basingstoke	(124,063)
KAO UK	, Unit 4 Enterprise Court, Downmill Road, Berkshire, RG12 1QS, Bracknell	(55,549)
WORLD OF SWEETS (DISTRIBU	, PO Box 748, CW9 9SS, Northwich	(111,796)
Murray Sales Inc U/a MSC	, 1 Hockey Close, Off Pavilion Way, Castle Business Park, LE11 5GX, Loughborough	(26,849)
Kallidos Ltd	6700, Thimons, H4S 1S5, Montreal	(79,092)
Digital Gurus Recruitment Ltd	Phoenix Way, Cirencester, GL7 1RY	(11,589)
JPG Europe	2nd Floor, London, EC3V 5DF	(23,384)
Hays Specialist Recruitment Ltd	Aviation Way, Southend-on-Sea, SS2 6UN	(355)
Itab UK Ltd	20 Triton Street, London, NW1 2BF	(1,046)
PHS Group Ltd	Itab House, Hemel Hempstead, HP2 7EA	(2,608)
YBS Ltd	Orwak Environment Services, Caerphilly, CF83 9DD	(27,456)
Safety Zone Consulting Limited	Martin Street, Leeds, WF17 9PJ	(6,179)
Quacient UK Ltd	Old Bank Chambers, Thurst, YO7 1HA	(2,500)
Goschalks Solicitors	Here East, London, E15 2GV	(28,291)
SG World Ltd	Queens Gardens, Hull, HU1 3DZ	(6,054)
	Duchy Road, Crewe, CW1 6ND	(630)

Name of creditor	Address with post code	Total
TRI Contracting Services Ltd	Unit 023 131 Park, Cray, RM20 3XD	(2,818)
FT Contracting Ltd	22 to 26 Stockport Road, Altrincham, WA15 5EX	(23,150)
Ethuse Communications Ltd	17 Pines Road, Sale, M33 3EH	(2,086)
Eurofile Ltd	Unit 4, Redhill, RH1 5DZ	(22)
CDV Ltd	10 Fleet Place, London, EC6M 7BB	(2,351)
Collectively Cambridge Ltd	150 Cambridge Walk, Cambridge, CB2 3SW	(342)
Chenwell Crime Partnership Bandury	Warwick Road, Bandury, OX15 6BH	(3,247)
PPJ PJS Ltd	Mercury Place, Leckley, LE15 1QG	(6,975)
The Bridge IT Recruitment Ltd	Cilla House, Leeds, NX7 8HH	(1,154)
Squire and Shire	16A Willow Close, Filly, YO14 8NY	(5,390)
UST Global Private Ltd	5th Floor, London, W1H 6LT	(460)
Dunford Borough Council	Recovery Department, Dunford, DA1 1DR	(1,600)
Armstrong Bethel Ltd	Footbox Business Park, Hertford, SG13 7DE	(3,460)
Apob Distribution Solutions Ltd	Block B3, Nottingham, NG6 0DU	(2,880)
Carlton Forest 3PL Ltd	Bylin Road, Nottingham, NG6 0TP	(151,208)
PMS Compliance	Compliance House, Gaborne, WA3 3CA	(690)
M Woodward Painting and Decorating	70-76 Lownson Street, Woking, SG8 2JR	(3,250)
Known Express UK Ltd	Ruddington Fields Business Park, Ruddington, NG11 6NZ	(137,690)
Dyno Rod Ltd	16A Market Avenue, Stockport, SK1 2HQ	(1,829)
Major Recruitment Ltd	16A Market Avenue, Stockport, SK1 2BB	(1,656)
Sherwood Lime and Fertiliser Compan	Hodthorpe Nurseries, Worsley, S20 4UR	(2,870)
Cityroad Ltd trading as Brewster Pr	Malard House, Doncaster, DN4 5HZ	(1,050)
First Testing Ltd	Unit 21, Nottingham, NG6 0DU	(1,163)
Monopause in the Workplace Ltd	11 High Street, Nottingham, NG1 6DT	(1,015)
Boundary Gate and Barrier Ltd	Unit 4 Meadow Lane Business Park, Bolton, BL2 6PT	(7,590)
Morris Vermaport Ltd	10V House 14 Wilkey Way, Nottingham, NG9 6BY	(1,175)
R Fast Painting and Decorating	51 Westerdale, Worsley, S21 0TE	(1,000)
DIB Recycling Ltd	Victoria Works, Sheffield, S2 7YV	(18,902)
Wall to Wall	Unit 1 House, Sutton, SM1 4SR	(850)
SUEZ Water Purification Systems Ltd Purite Holdings Ltd	Bundel Way, Thame, OX9 3SU	(1,555)
Sough Borough Council	St Martins Place, Sough, SL1 3UF	(601)
Boton Council	Town Hall, Bolton, BL1 1RX	(1,555)
Incedia International Ltd	2 Seddon Place, Salford, M6 8EB	(1,000)
Save The Children	1 St Johns Lane, London, EC1M 4AR	(16,700)
Dorck Ltd	51, Mary Street, Hull, HU8 7ED	(499)
GSD Workshop (Gibbs & Dandy)	Dukelet Industrial Estate, Worsley, M20 5YF	(5,461)
PPM Watkiss Ltd	10 Summit House, Newport, NP20 5YF	(11,625)
Barker Proudford Ltd	Wellington Street, Leeds, LS1 1BA	(166)
Servcom High Tech Ltd	The 10 Centre, Redditch, B98 7AF	

Name of creditor	Address with post code	Total
Scarborough Anti Theft Group	Management Suite, Scarborough, YO11 1UE	(140)
Datagraphic Ltd	Ireland Industrial Estate, Chesterfield, S43 3LS	(7,941)
		(144,137,644)
GRNI		(2,720,677)
Other overhead cost accruals (pre-invoice)		(3,794,915)
Rates liabilities accrual		(6,608,352)
Total Trade Creditors		(157,261,588)

B – Company Creditors

Name of creditor	Address (with postcode)	Amount of debt £	Amount of debt figure across which is moratorium debt £	Amount debt figure across which is priority pre-moratorium debt £	Details of any security held by creditor	Date security given	Value of security £
HUK 117 Limited	84 Grosvenor Street, London, W1K 3JZ	38,645,601.08	0	0	Fixed and Floating Charge over certain assets of the company	22/12/2022	38,645,601.08

Signature



Date

30.08.2023

C - Company shareholders

If more convenient, a list of the company's shareholders may be attached to this page.

Number	Name of shareholder	Address (with postcode)	Type of shares held	Nominal value of shares £	Number of shares held	Amount per share called up £	Total amount called up £
1	Wilkinson Hardware Stores, Limited	8th Floor Central Square 29 Wellington Street Leeds West Yorkshire LS1 4DL	Ordinary	0.01	3,309,777	0.01	33,098
						Total £	33,098

Signature

DL

30.08.2023

Date

Statement of affairs

Name of company

wilko.com Limited

Company number

11100381

Registered office address

8th Floor, Central Square, 29 Wellington
Street, Leeds, West Yorkshire, LS1 4DL

High Courts of Justice, Business and
Property Courts of England and Wales,
Insolvency and Companies List (ChD)

Court case number

CR-2023-004266

Insolvency (England and
Wales) Rules 2016 Rule
3.30

The particulars and other information shown in this statement of
affairs and any continuation sheets give a full and complete
statement of the company's affairs as at:

Date

10 August 2023

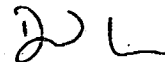
Statement of truth

I believe that the facts in this statement of affairs are true. I
understand that proceedings for contempt of court may be brought
against anyone who makes, or causes to be made, a false
statement in a document verified by a statement of truth
without an honest belief in its truth.

Full name

David Murphy

Signed



Dated

31.08.2023

Assets subject to fixed charge:

Fixed charge creditor

(38,645,601)

Assets subject to floating charge:

Intangible assets

2,257,331

564,333

Tangible assets:

Plant, fixtures & vehicles

561,183

56,118

Stock

2,805,664

280,566

Trade debtors

584,940

53,229

Other debtors

75,933

0

Prepayments

1,880,460

0

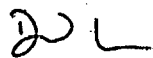
Uncharged assets:

Estimated total assets available for creditors.

8,165,511

954,246

Signature



Date

31.08.2023

B – Summary of liabilities

	Estimated to rank	Estimated realisable value
Estimated total assets available for moratorium, priority pro-moratorium and preferential creditors (carried from page A)	£	£
		954,246
Priority liabilities		
Moratorium debts		
Priority pro-moratorium debts	0	0
Estimated deficiency / surplus available for first ranking preferential creditors		954,246
First ranking preferential debts:		
• Employees	(31,048)	
• Pension contributions	0	
• Other	0	
Estimated deficiency / surplus available for second ranking preferential creditors	(31,048)	(31,048)
		923,199
Secondary preferential debts:		
• HMRC	(444,399)	
• Other		
Estimated deficiency / surplus as regards secondary preferential creditors	(444,399)	(444,399)
		478,801
Estimated prescribed part where applicable (to carry forward)	(93,760)	(93,760)
Estimated total assets available for floating charges		380,041
Debts secured by floating charges	(38,945,601)	(38,945,601)
Estimated deficiency / surplus after floating charges		(38,265,560)
Estimated prescribed part of net property where applicable (brought down)	93,760	93,760
Total assets available to unsecured creditors		93,760
Unsecured non priority, non preferential debts (excluding any shortfall to floating charge holders)		
Trade Creditors	(5,258,551)	
Intercompany	(62,049,205)	
Employee claims	(2,657)	
	(67,310,413)	(67,310,612)
Surplus / shortfall to floating charge holders (brought down)		(67,211,852)
		(38,265,560)
Estimated deficiency / surplus as regards unsecured creditors		(105,477,412)
Issued and called up share capital	(1)	(1)
Estimated total deficiency / surplus as regards members		(105,477,413)

Signature DL Date 31.08.2023

B - Company creditors

Note: You must include all creditors, other than employees, former employees and consumer creditors claiming amounts paid in advance of the supply of goods or services ("consumer deposit creditors"), and identify all creditors under hire-purchase, chattel leasing or conditional sale agreements and creditors claiming retention of title over property in the company's possession.

Include in this schedule the number of employees and former employees and the total of the debts owed to them and the number of consumer deposit creditors and the total of the debts owed to them. Full details of their must be set out in separate schedules. The employee and consumer deposit creditor schedules are NOT delivered to the Registrar of Companies.

If more convenient, a list of the company's creditors may be attached to this page as long as it contains all the same information as in this table.

Name of creditor or claimant	Address (with postcode)	Amount of debt £	Amount of debt figure across which is moratorium debt £	Amount of debt figure across which is priority pre-moratorium debt £	Details of any security held by creditor	Date security given	Value of security £
	See separate list						
	Total number of creditors (see separate schedules)	Total debt £					
Employees and former employees	35	33,904					
Consumer deposit creditors	1,275	76,480					

Signature

[Signature]

Date

30.08.2023

B – Company Creditors

Note: You must include all creditors, other than employees, former employees and consumer creditors claiming amounts paid in advance of the supply of goods or services ("consumer deposit creditors"), and identify all creditors under hire-purchase, chattel leasing or conditional sale agreements and creditors claiming retention of title over property in the company's possession.

Include in this schedule the number of employees and former employees and the total of the debts owed to them and the number of consumer deposit creditors and the total of the debts owed to them. Full details of their must be set out in separate schedules. The employee and consumer deposit creditor schedules are **NOT** delivered to the Registrar of Companies.


If more convenient, a list of the company's creditors may be attached to this page as long as it contains all the same information as in this table.

Name of creditor	Address with post code	Total
Clarity Travel Management Mawsem Ltd	Broadhurst House, Manchester, M1 6EY	(2,384)
Blue Yonder Technology Solutions UK	3 The Arena, Bracknell, RG12 1PU	(14,597)
GKO Logistics UK II Ltd	Carlton Court, Leeds, LS12 6LT	(2,166,766)
Global Freight Solutions Ltd	Century House, West Sussex, RH13 5U2	(452,631)
Cognizant Worldwide Ltd	1 Kingdom Street, London, W2 6BD	(24,438)
Yest Sarf	Rue Jean Calvin 12, Geneva, 1204	(38,085)
Tacit Knowledge	10 Midford Place, London, W1T 5AG	(69,600)
CDW Ltd	10 Fleet Place, London, EC4M 7RB	(2,927)
Cloudflare Inc	101 Townsend Street San Francisco 94107 US	(9,045)
WorldPay	3 Hardman Square, Manchester, M3 3EB	(77,801)
Capita Customer Management Ltd	30 Berners Street, London, W1T 3LR	(101,177)
One Trust Technology Ltd	1 Lloyd Avenue, London, EC3N 3DQ	(2,016)
TwentySix Ltd	90 Tottenham Court Road, London, W1T 4TJ	(2,062,837)
Trustpilot Ltd	1 St Martins Le Grand, London, EC1A 4NP	(8,531)
Multi Channel Logistics Ltd	James Carter Road, Bury St. Edmunds, IP28 7DE	(115,887)
Optimal Workshop Ltd	25 Courtenay Place, Wellington, 6011	(315)
Sigma Fixture Solutions Ltd	Glasshoughton, Castleford, WF10 4TL	(2,540)
Content Square Ltd	10 Devonshire Square, London, EC2M 4YP	(64,500)
Virtualstock Ltd	33 Kings Road, Reading, RG1 3AR	(74,215)
DBG trading as Puzzle London	200 Union Street, London, SE1 0LX	(7,800)
Axfin Ltd	5th Floor, London, E1W 1YN	6,315
Wanrl Ltd	Europa House, Warwick, CV34 6SP	(386)
		(5,242,162)
	Cost accruals	(16,388)
	Total Trade Creditors	(5,258,551)

B – Company Creditors

Name of creditor	Address (with postcode)	Amount of debt £	Amount of debt figure across which is moratorium debt £	Amount debt figure across which is priority pre-moratorium debt £	Details of any security held by creditor	Date security given	Value of security £
HUK 117 Limited	84 Grosvenor Street, London, W1K 3JZ	38,645,601.08	0	0	Fixed and Floating Charge over certain assets of the company	22/12/2022	38,645,601.08

Signature



Date

30.08.2023

C - Company shareholders

If more convenient, a list of the company's shareholders may be attached to this page

Number	Name of shareholder	Address (with postcode)	Type of shares held	Nominal value of shares £	Number of shares held	Amount per share called up £	Total amount called up £
1	Wilkinson Hardware Stores, Limited	8th Floor Central Square 29 Wellington Street Leeds West Yorkshire LS1 4DL	Ordinary	1	1	1	1.00
						Total £	1.00

Signature DL Date 30.08.2023

List of additional creditors per Company

Wilkinson Hardware Stores Limited

Name of creditor	Address	Total
Assicurazioni Generali S.p.A.	Ground Floor,55 Mark Lane,London,EC3R 7NE	-
Department Work and Pensions	Banking Reconciliation,Washington,NE38 7SF	-
HM Revenue and Customs	Debt Management - EIS C,HM Revenue and Customs,BX9 1SH	-
Pension Protection Fund (PPF)	PO Box 254,Wymondham,NR18 8DN	-
SnapEngage, LLC	Corbin J Baumei,5005 LBJ Freeway Ste,850 Dallas,Tx 75244,USA	-
UST Global Private Limited	2nd Floor 7 Seymour Street,Marylebone,London,W1H 7JW	-
Total		-

wilko.com Limited

Name of creditor	Address	Total
HM Revenue and Customs	Debt Management - EIS C,HM Revenue and Customs,BX9 1SH	-
Total		-

wilko Limited

Name of creditor	Address	Total
3PB Barristers	30 Christchurch Road, Bournemouth, BH1 3PD	-
All Time Plastic PVT LTD	B-30 Royal Industrial Estate Wadala Mumbai 400 031 India	-
Assicurazioni Generali S.p.A.	Ground Floor, 55, Mark Lane London EC3R 7NE	-
Baife Limited	Park House,Suite 3.1,Greyfriars Road,Cardiff,CF10 3AF	(106,848)
Banyan Licensing LLC	2 South Salisbury Street Raleigh 27601 NC United States	-
Barclays Bank Plc	Lending Operations,PO Box 299, Birmingham,B1 3PF	(2,400,000)
Barony International Ltd	5 Riverside Way,Riverside Business Park,Irvine,KA11 5DJ	(8,062)
Begbies Traynor	3rd Floor,Westfield House,60 Chester Row,Sheffield,S1 3FZ	-
Blue Sky Designs Ltd	Blue Sky Designs Ltd,Wharfebank House North, Wharfebank Mills, ,Ilkley Road,Otley, Leeds,LS21 3JP	(40,048)
Brownwilks Assets Limited and Brownwilks Assets (2) Limited	28 Leslie Hough Way,Salford,M6 6AJ	(883,896)
C&D Foods	Marlinstown Business Park,Mullingar,Co Westmeath,Ireland	-
CCI Credit Management Ltd	CCI Centre,Snowdonia Business Park,Portmadog,LL48 6LD	-
Cedesa Limited	Chater Lea Buildings Icknield Way Letchworth SG6 1WT	-
Challenge TRG Recruitment Ltd	91-93 High Street,Banstead,SM7 2NL	-
Character Options Ltd	Citypoint 16th Floor,One Ropemaker Street,London,EC2Y 9AW	-
Cloetta UK Ltd	James Callaghan Drive,PO17 6AR	-
Coaching Inns North Limited	T/A Ye Olde Bell Hotel,Barnby Moor,Retford,Nottinghamshire,DN22 8QS	-
Compudal Ltd	Sandringham House,2 Little 66,Roach Bank Road,Bury,BL9 8RN	-
Department for work & pensions	Corporate Debt Control Unit Post Handling site B Wolverhampton WV99 2FR	-
Dhiren Punjani	Unit 2, 390 Victoria Road East,Leicester,LE5 0LG	(15,655)
DLL Group	Building 7,Croxly Park,Watford,WD18 8YN	-
East Suffolk Council	Brecklan House,St Nicholas Street,Thetford,Norfolk,IP24 1BT	(10,062)
Eileen Tucker	c/o Lyon Davidson Limited 43 Queen Square Bristol BS1 4QP	-
Express Lift Company (now Otis Limited)	10th Floor Vantage Great West Road.Brentford England	-
Folkestone & Hythe District Council	Civic Centre Castle Hill Avenue Folkestone Kent CT20 2QY	-
Fresh To Store Ltd	The Chancery,58 Spring Gardens,Manchester,M2 1EW	-
Glaxo Smithkline Beecham (now Haleon UK Trading Ltd)	Building 5,The Heights,Weybridge,Surrey,KT13 0NY	(1,107,086)
GSPV Limited (Xelix)	Senna Building,Gorsuch Place,London,E2 8JF	-
HM Revenue and Customs	Debt Management - EIS C,HM Revenue and Customs,BX9 1SH	-
Homefire Group Limited	Westthorpe Fields Road,Killamarsh,Sheffield,S21 1TZ	(59,600)
Hygiene Suppliers Direct	Ground Floor, Tayson House,Methley Road,Castleford,Ground Floor, Tayson House, Methley Road,WF10 1PA	(28,841)
IG Design Group UK Ltd	Unit 2-8 North Road,Penallta Industrial Estate,Penallta,Hengoed,CF82 7SS	(324,462)
IG DESIGN GROUP UK LTD	Howard Way,Interchange Park,MK16 9PX	-

Incomm Europe Limited	1600 Parkway Solent Business Park Whiteley Fareham PO15 7AH	-
InComm Europe Ltd	Clare Mooney,1600 Parkway,Solent Business Park,Whiteley,PO15 7AH	-
Instep	St James Business Centre,Wilderspool Causeway,Warrington,WA4 6PS	-
Jake Widdinson	c/o Irwin Mitchell LLP Riverside East 2 Millsands Sheffield S3 8DT	-
Jaz Toys UK Ltd (Jazwares)	Poligono Industrial Cheste, Vial 6,46380	-
Jellycat Limited	Westworks Building 195 Wood Lane London England W12 7FQ	-
JTS Cushions Ltd	Unit C,Gresley Road,Keighley,West Yorkshire,BD21 5JG	-
Kay-El (313115)	Braintree Road,HA4 0EJ	-
Kennedys Law LLP	Greenwood House 91/99 New London Road Chelmsford CM2 0PP	-
	c/o Lennons Solicitors Chess Chambers 2 Broadway Court Chesham	-
Kilrock Products Limited	Buckinghamshire HP6 1EG	-
London Borough of Lewisham	PO Box 58993,London,SE6 9GZ	(73,763)
Magic Paper	N/A	-
Michael Powell	Unit 1A, Darnall Works,Butterley Street,Leeds,LS10 1AW	(24,206)
	c/o Scott Rees & Co Solicitors Scott Rees & Co Solicitors 5 The Parks	-
Miss Billie Leigh Coggins	Newton-le-Willows Merseyside WA12 0JO	-
Miss Katie Giddins	c/o True Solicitors Percy House Percy Street Newcastle upon Tyne NE1 4PW	-
	c/o Express Solicitors Resolution House 311 – 319 Palatine Road Northenden	-
Miss Louise Sawyer	Manchester	-
Miss R Maj	c/o Unionline Unionline PM House 250 Shepcote Lane Sheffield S9 1TP	-
	c/o Mooneerams Ltd Mooneerams Ltd Unit 2 Cae Gwyrdd Tongwynlais Cardiff	-
Mr Jason Holloman	CF15 7AB	-
Mr Michael Paul Joseph O'Connor	c/o Law Together Trafford House Chester Road Manchester M32 0RS	-
	c/o Butterworths Solicitors Butterworth Solicitors 24 Lowther Street Carlisle CA3	-
Mrs Isabel Cannon	8DA	-
	c/o Oakwood Solicitors Oakwood Solicitors Princes House 635 Roundhay Road	-
Mrs L Aston	Leeds LS8 4BA	-
	c/o Oliver & Co Solicitors Oliver & Co Solicitors Douglas House 117 Foregate	-
Mrs Margaret Pritchard	Street Chester CH1 1HE	-
	c/o Oliver & Co Solicitors Oliver & Co Solicitors Douglas House 117 Foregate	-
Ms Angela Tate	Street Chester CH1 1HE	-
	c/o Thomas & Thomas Solicitors Thomas and Thomas Solicitors 22 Commercial	-
Ms Jean Patricia Ann Jones	Street Maesteg CF34 9DF	-
	c/o Emsleys Solicitors Emsleys Solicitors 2 Colton Mill Bullerthorpe Lane Colton	-
Ms Joan Hodgson	Leeds LS15 9JN	-
	London Borough of Newham,Newham Dockside,1000 Dockside	-
Newham London	Road,London,E16 2QU	-
One For All UK Ltd t/a Azr Ltd	Catlyst House 720 Centennial Court Centennial Park Elstree WD6 3SY	-
	c/o Irwin Mitchell LLP 9th Floor,The Colmore Building 20 Colmore Circus	-
Orridge & Company Limited	Birmingham B4 6AH	-
Park Life Pet	Lakeview house,Kippenstown, Ballykeeran,Athlone,N37 W956	(37,152)
Paul Rosen	DC6 Prologis Park,Blossom Way,Blossom Way,HP2 4ZB	(246,663)
Person S.A	2 Calle Pino Albar,Sevilla,41016,Spain	-
Peterborough City Council	Town Hall,Bridge Street,Peterborough,PE1 1HQ	(8,261)
Peterborough City Council	Town Hall,Bridge Street,Peterborough,PE1 1HQ	(18,883)
Preston City Council	Legal Services, Town Hall,Lancaster Road,Preston,Lancashire,PR1 2RL	-
Redfern Building Services Ltd	Unit 24 Longfield Road Bishop Auckland DL14 6XB	-
Rentokil Initial Supplies	Webber Road,Knowsley Industrial Park North,Kirkby Merseyside,L33 7SR	-
S&K Properties Ltd	Dunvale Park,Londonderry,BT48 0AB	-
	Unit 2 Fordham House Estate,46 Newmarket	-
Sarah Gambier	Road,Fordham,Cambridgeshire,CB7 5LL	(51,346)
Sedgwick International UK	2 The Boulevard City West One office Park Gelderd Road Leeds LS12 6NY	-
Shift Retail Limited	The Old School Board,Calverly Street,Leeds,West Yorkshaire,LS1 3ED	(15,000)
Signify N.V	High Tech Campus 48 EINDHOVEN 5656 AE Netherlands	-
Stockport Metropolitan Borough Council	Town Hall,Edward Street,Stockport,SK1 3XE	-
Tailormade Design Ltd	Cricketers Way,SS13 1ST	-
Telford & Wrekin Council	Addenbrooke House,Ironmasters Way,Telford,TF3 4NT	-
Telford & Wrekin Council	Addenbrooke House,Ironmasters Way,Telford,TF3 4NT	-
The Board of the Pension Protection Fund	Renaissance,12 Dingwall Road,Croydon,Surrey,CR0 2NA	(70,200,000)
The DBC Group	Unit 15,Eldon Way Industrial Estate,Biggleswade,Bedfordshire,SG18 8NH	(51,008)

The Kids Food Company Limited	Floor 2, 45 Grosvenor Road, St Albans, Hertfordshire, AL1 3AW	-
The Pension Regulator	Telecom House, 125-135 Preston Road, Brighton, BN1 6AF	-
The Pilot Pen Co (UK) Ltd	4 Dukes Meadow, Millboard Road, Bourne End, Buckinghamshire, SL8 5XF	(105,220)
Thermatic Energy Services Limited	Unit 3 Sovereign Enterprise Park King William Street Salford M50 3UP	-
Thurrock Borough Council	Business Rates, Civic Offices, PO Box 1, New Road, Grays, RM17 6LT	(7,684)
Tony McIntyre	Unit 12, Cirrus Park, Lower Farm Road, Northampton, NN3 6UR	(4,181)
VSC No 1 Ltd and VSC No 2 Ltd Co Mayfield	6 Princes Street, London, W1B 2LG	(15,348)
Waken Care	Mintology Limited, 332 Ladbroke Grove, Unit 4.18 Grand Union Studios, W10 5AD	-
Westland Horticulture	14 Granville Industrial Estate, Dungannon, CO TYRONE, BT70 1NJ	(833,566)
WPC Prins B.V.	Penallta Industrial Estate, Ystrad Mynach, CF82 7SS	-
York's Leather Ltd	Fountain Valley Business Park, Shay Lane, Halifax, HX2 9AP	-
Total		(76,676,841)

Appendix F: wilko: creditors meeting guidance, notice and proxy form

Please note: this appendix is only applicable to the creditors of wilko.

We are convening a physical meeting of wilko's creditors. **You must be a creditor or a proxy holder on behalf of a creditor to attend the meeting.** The purpose of the meeting will be to allow creditors to vote on our proposals and, if desired, elect a creditors' committee. There will also be an opportunity to ask questions of the Joint Administrators.

Please note there will not be an opportunity at the meeting to discuss your individual circumstances and your interests will not be harmed in any way if you do not attend.

In this section we set out the requirements if you wish to attend the meeting or to vote on the resolutions. Please read these carefully or you may be prevented from participating in the meeting.

Requirements

All creditors who wish to participate

You need to:

- Submit a proof of debt (statement of your claim) as soon as possible, but it must be received by the Joint Administrators no later than **4pm on Friday 13 October 2023**. Our preferred method of submitting your proof is through the IPS portal. Unique log in details for the IPS portal have previously been posted to all known creditors, but if you have not received or mislaid yours, please contact us on uk_wilko_creditors@pwc.com, and we will arrange for replacement details to be provided. Alternatively, you can download a proof of debt form from the case website at www.pwc.co.uk/wilko. The proof of debt can be emailed to uk_meeting_wilko@pwc.com or posted to PricewaterhouseCoopers LLP, Central Square, 29 Wellington Street, Leeds LS1 4DL.
- Please read the proposals in advance of the meeting as the Joint Administrators will proceed on the assumption that all creditors have read this document.

Creditors who are individuals who wish to attend the meeting in London in person

- Register your intention to attend the meeting in person by emailing uk_meeting_wilko@pwc.com as soon as possible but ideally no later than **5pm on Wednesday 11 October 2023**. This is to allow us time to try and make additional arrangements if a large number of creditors wish to attend in person.
- Arrive at the venue on Monday 16 October no later than 11.00am to allow time to be verified and granted voting slips.
- Please bring a photo ID with you. It may help if you bring a copy of your proof of debt with you also.

Creditors who are companies, or individuals who wish to be represented by a person attending the meeting in London

- Complete a proxy document giving the name of the person you wish to represent you at the meeting (the proxy holder).
- Please send in the proxy form as soon as possible and, ideally, by **5pm on Wednesday 11 October 2023** in order to ensure all arrangements are in place. However, please note that a proxy can be delivered at any time before the meeting.
- The proxy can either give discretion to the proxy holder on how to vote on any resolutions or can instruct the proxy holder how to vote. A proxy form and guide on how to complete the form is attached to these proposals. The proxy should be emailed to uk_meeting_wilko@pwc.com or posted to PricewaterhouseCoopers LLP, Central Square, 29 Wellington Street, Leeds LS1 4DL.
- The proxy holder should arrive at the venue on Monday 16 October no later than 11.00am to allow time to be verified and granted voting slips.
- It will help if the proxy holder brings photo ID, and copies of the proxy and the proof of debt with them.

Creditors who wish to vote but not attend or send a representative to the meeting

- Creditors can appoint the chair of the meeting (who will be one of the Joint Administrators) to be their proxy holder and vote in line with their instructions. If the chair is appointed as proxy holder, but no instructions on how to vote are given, the

chair will use the proxy to vote in favour of the proposals together with any modifications agreed by the Joint Administrators.

- The chairman's proxy form should be delivered as soon as possible, but can be delivered at any time before the meeting.

Creditors who wish to attend the meeting remotely

Under the Insolvency Rules, the Joint Administrators have the discretion to allow creditors who request it to attend the meeting remotely through an internet link. We would like to facilitate this if possible.

- A creditor wishing to attend the meeting remotely (over the internet) should email the Joint Administrators at uk_meeting_wilko@pwc.com as soon as possible but no later than **5pm on Wednesday 11 October 2023**. If the creditor is a company, it must also complete a proxy form detailing its representative (as set out above). This is necessary to give time to verify the creditor's details and provide joining instructions and put in place the appropriate technology platform.
- The creditor should follow the joining instructions provided and seek to join the meeting remotely in good time prior to the meeting starting to allow time for the creditor's details to be verified and the creditor to be allowed into the meeting.

Other useful information on the physical meeting

Who will attend the physical meeting?

One of the Joint Administrators or a person nominated by us in writing will chair the meeting and answer creditors' questions (rule 15.21 IR16). The Company's Directors don't have to attend unless we require them to (rule 15.14(1) IR16).

What will happen at the physical meeting?

We'll assume that creditors will already have read our proposals. The meeting will give creditors an opportunity to put questions to us. The meeting will then consider and vote upon any modifications to our proposals that individual creditors might put forward, following which a vote will be taken upon the whole proposals as modified. In the event you wish to put forward any proposed modifications, it would be helpful to notify us prior to the meeting, by email, to uk_meeting_wilko@pwc.com

Various other resolutions might be considered, and we will also ask creditors to decide whether they wish to form a creditors' committee.

Do I have to attend the physical meeting?

You don't have to attend the physical meeting. The law recognises that creditors aren't always able to attend in person and allows you to ask a representative to attend as proxy and vote on your behalf. You won't prejudice your claim and entitlement to dividend if you don't attend or appoint a proxy.

How do I ensure that my vote counts at the physical meeting?

In order to vote, a creditor must have submitted a proof of debt in respect of their claim and the chair must have admitted that claim for voting purposes following the guidelines below. The proof needs to be submitted to us no later than 4pm on the business day before the meeting (rule 15.28(1) IR16). You might also need to lodge a proxy.

The chair can admit a claim for voting purposes even though it was submitted late but is not obliged to do so (rule 15.28(1)(b)(ii) IR16).

Do I need to lodge a proxy?

If you, an individual, are the creditor (and the creditor is not a corporate body such as a limited company), you may vote by simply attending the meeting, provided you have lodged proof of your claim as explained above.

If you don't want to attend the meeting, you may nominate the chair of the meeting, or someone else, to vote for you as your proxy. A proxy may be either a specific proxy, relating only to this particular physical meeting, or a continuing proxy for the administration. A specific proxy allows you to instruct the proxy holder how to vote or you can leave it to their discretion but a continuing proxy only allows the proxy holder to vote at their discretion. A continuing proxy will apply at all future meetings in the administration unless it is superseded by a proxy for a specific meeting or withdrawn by written notice to the Joint Administrators.

When deciding whether to appoint the chair as proxy holder, remember that the chair will be one of the Joint Administrators and you might wish to consider granting a specific proxy specifying clearly how the proxy holder should vote.

To appoint a proxy you must complete the proxy document attached to the decision notice or a substantially similar document. See the information headed 'How to complete a proxy' in an attachment to the proposals for further guidance. The proxy must be submitted to us before the meeting.

Please remember that if the debt is owed to a limited company or other corporation and you wish to attend and vote at the meeting, you should complete and return the proxy even if you're a director of the company. (Alternatively you can produce to the chair a resolution of the directors authorising you to represent that company (rule 16.9 IR16)).

Guidance on completing the proxy form is provided in an attachment to the proposals.

Who decides whether my claim ranks for voting purposes?

The chair has the power to accept or reject the whole or any part of your claim for the purpose of voting and/or requesting a physical meeting (rule 15.33(2) IR16). If there's any doubt whether your claim should be admitted, we'll mark it as objected to and allow you to vote. If however, the objection is sustained, then your vote will be declared invalid (rule 15.33(3) IR16). If your vote was critical to the outcome, this could change the decisions/resolutions that were passed and/or result in a further decision being required (rule 15.35(3) IR16).

What happens if I disagree with the chair's decision on my claim?

You're entitled to appeal to the court for an order reversing the chair's decision on your claim provided you do so within 21 days of the decision date (rule 15.35(4) IR16). If the court reverses or varies the chair's decision, or votes are declared invalid, the court may order us to initiate another decision procedure or make such other order as it thinks just (rule 15.35(3) IR16).

You also have the right to appeal to the court if you believe that the Joint Administrators are acting/have acted/propose to act in a way which unfairly harms your interests (paragraph 74(1) Sch B1 IA86).

We recommend that you seek legal advice about the merits of taking these steps in any particular circumstances.

How do I calculate my claim for voting purposes?

Votes are calculated according to the amount of a creditor's claim as at the date on which the company entered administration, less any payments that have been made to them after that date in respect of their claim and any adjustments by way of set-off made in accordance with rule 14.24 IR16 or that would be made if that rule were applied on the date that the votes are counted (rule 15.31(1)(a)(ii) IR16).

What majorities are needed to approve decisions/resolutions?

A decision to approve the proposals or any modification to them is made by creditors if more than 50% in value of those voting vote for the decision.

But a decision is not made if those voting against it include more than half in value of the creditors to whom notice of the decision procedure was delivered who are not, to the best of the convener or chair's belief, persons connected with the company (rule 15.34(2) IR16).

What happens if I cannot yet quantify my claim with certainty?

You can vote in respect of a debt for an unliquidated amount or any debt whose value is not ascertained, if the chair agrees to put on the debt an estimated minimum value for voting purposes and admits the claim for that purpose (rule 15.31(2) IR16).

What happens if my debt is wholly or partly secured?

If you're a secured creditor whose debt is wholly or partly secured, you're entitled to vote only in respect of the balance (if any) of your debt after deducting the value of your security as estimated by you. However, if we've made a statement under paragraph 52(1)(b) Sch B1 IA86 (that we think the company has insufficient assets for a dividend to be paid to unsecured creditors other than from the prescribed part) in our proposals and the company's creditors ask us to seek a decision as to whether they approve the proposals, you can vote in respect of the full value of your secured debt without any deduction for the value of the security (rule 15.31(6)(a) IR16).

What happens if I am a creditor under a hire-purchase, conditional sale agreement or leasing agreement?

If you're an owner of goods under a hire-purchase or chattel leasing agreement, or a seller of goods under a conditional sale agreement, you're entitled to vote in respect of the amount of the debt due and payable to you by the company on the date the company entered administration. In calculating the amount of any debt for this purpose, no account shall be taken of any amount attributable to the exercise of any right under the relevant agreement, so far as the right has become exercisable solely by virtue of:

- The making of an administration application
- A notice of intention to appoint an administrator or any matter arising as a consequence; or
- The company entering administration (rule 15.32 IR16)

Am I bound by the Joint Administrators' proposals if they are approved?

Our proposals, when approved by the creditors, will dictate how the Company's affairs will be conducted in future and how creditors' claims will be addressed.

For this reason, it is important that creditors properly consider our proposals and decide whether and how they wish to vote.

In accordance with section 246ZE of the Insolvency Act 1986 and rules 3.38, 3.52, 15.6 and 15.8 of the Insolvency (England and Wales) Rules 2016

Notice to creditors of decisions to be sought at a physical meeting

Name of Company

wilko Limited

Company Number

00365335

High Court of Justice, Business and Property
Courts of England and Wales, Insolvency and
Companies List ChD

(full name of court)

Court case number

CR-2023-004265

(a) Insert full names of
administrators

We (a) Jane Steer, Edward Williams and Zelf Hussain

(b) Insert details of place of
meeting

joint administrators of the company give notice that a physical meeting of the company's creditors is to be held at (b) PwC LLP, 1 Embankment Place, London WC2N 6RH

(c) Insert date and time of
meeting

on (c) 16 October 2023 ("the decision date") at 11:30am.

We invite you to attend the above meeting.

The following resolutions will be considered at the meeting:

(d) Insert resolutions

(d) THAT the administrators' proposals dated 27 September 2023 be approved;

AND as to whether a creditors' committee should be established if sufficient creditors are willing to be members. Information on the formation, rights, duties and functions of a committee can be found at:

<https://www.r3.org.uk/technical-library/england-wales/technical-guidance/creditor-guides/more/29111/page/1/liquidation-creditors-committees-and-commissioners/>

We are also inviting creditors to make nominations for membership of the creditors' committee, if one is established.

AND if no committee is formed the meeting will consider the following resolutions:

THAT the unpaid pre-administration costs detailed at Appendix B of the administrators' proposals dated 27 September 2023 are approved for payment as expenses of the administration.

The meeting may be suspended or adjourned by the chair of the meeting and must be adjourned if it is so resolved at the meeting.

In order for you to be entitled to vote at the meeting we must receive a proof in respect of your claim in accordance with the Insolvency (England and Wales) Rules 2016 (IR16) no later than 4pm on the business day before the day of the meeting (i.e. by 4pm on (f) 13 October 2023), failing which your vote will be disregarded. A proof of debt form which you can use is available at www.pwc.co.uk/wilko.

If your debt is treated as a small debt in accordance with rule 14.31(1) IR16 (creditors with claims of £1,000 or less), you must still deliver a proof to us by 4pm on (f) 13 October 2023 if you wish to vote.

If you have opted out from receiving notices you may nevertheless vote if you provide a proof as set out above.

If you wish to be represented at the meeting by someone else, you should complete a form of proxy. Any proxy must be delivered to us or the chair of the meeting before it may be used at the meeting. A blank proxy form is attached.

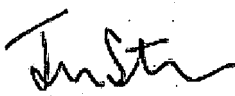
If you wish to nominate any creditor(s) to be members of a creditors' committee, should creditors decide that a committee should be established, it would be helpful if you would deliver your nomination to us as soon as possible, preferably by 5pm 11 October 2023. In any event and further to r3.39(3) IR16, all nominations must be delivered prior to the Chair closing the meeting of creditors, convened for 11:30am on 16 October 2023. Please note a nomination can only be accepted if we are satisfied as to the creditor's eligibility under rule 17.4 IR16.

We have the discretion to permit a creditor to attend the meeting remotely if we receive a request to do so in advance of the meeting.

Note that if we permit you to attend the meeting remotely, and the arrangements that are put in place for this do not enable you to attend the whole or part of the meeting, then you may be an "excluded person".

A complaint may be made in accordance with rule 15.38 IR16 by a person who is or claims to be an excluded person, or by a person who attends the meeting and claims to have been adversely affected by the actual, apparent or claimed exclusion of another person. The complaint must be made as soon as reasonably practicable and, in any event, no later than 4pm on the business day following the day on which the person was, appeared or claimed to be excluded. Alternatively a creditor who claims to be an excluded person can request an indication of what occurred during the period of their claimed exclusion under rule 15.37 IR16. If such a request is made, any complaint then made by the same creditor must be made not later than 4pm on the business day following the day on which that creditor received the indication.

A creditor may appeal a decision in accordance with rule 15.35 IR16 by applying to court not later than 21 days after the decision date.

Signed: 
Joint administrator

Address for
correspondence

Dated: 27 September 2023

The Joint Administrators' contact details are:

Postal address: PwC LLP, Central Square, 29 Wellington Street, Leeds LS1 4DL

Telephone number: 0113 289 4000

Email address for emails relating to the meeting or the proposals: uk_meeting_wilko@pwc.com
Note: all emails relating to the meeting or approval of the proposals should be delivered to this email address.

In accordance with
rules 16.2 and 16.3 of
the Insolvency (England
and Wales) Rules 2016

Proxy

wilko Limited - in administration

Please give full name and
address for communication

Name of creditor _____
Address _____

Name or identification of proxy-holder.

Please insert name of person
who is to be the proxy holder
(who must be either a named
individual or "the chair of the
meeting").

Alternative 1 _____
Alternative 2 _____
Alternative 3 _____

If you wish to provide for
alternative proxy-holders in
case your first choice is unable
to attend please also state the
name(s) of the alternatives or
"the chair of the meeting".

I appoint the above person to be my/the creditor's proxy-holder.

Please complete either section A or section B below.

SECTION A

This proxy is for the meeting of creditors to be held on **16 October 2023 at 11.30am**, or
at any adjournment of that meeting.

The proxy-holder:

is to propose or vote as instructed below

* [and may vote or abstain or propose any resolution at his/her discretion in respect of
any resolution for which no specific instruction is given]

Voting instructions

If you wish to instruct the
proxy-holder how to vote on all or
any of the resolutions or decisions
or to nominate a creditor for
membership of a creditors'
committee if one is established
please place a tick in either the
"For" or "Against" box for the
relevant resolution and/or make
the appropriate deletion in section
2 and/or complete the appropriate
details in section 3

	For	Against
1. Resolution - That the administrators' proposals dated 27 September 2023 be approved.		
2. Decision - as to whether a creditors' committee be established:		
* I/we want a creditors' committee to be established if sufficient creditors are willing to be members.		
* I/we do not want a creditors' committee to be established.		
* Delete as appropriate		
3. Nomination - For the appointment of		
[insert creditor's name here].....		
represented by [insert representative's name here]..... as a member of the creditors' committee		
In the event that a creditors' committee is not established:		

	For	Against
4. Resolution - That the unpaid pre-administration costs detailed at Appendix B of the administrators' proposals dated 27 September 2023 are approved for payment as expenses of the administration.		

This form must be signed and dated here if you are completing section A

Signature _____ Date _____

Name in CAPITAL LETTERS _____

Position with creditor or relationship to creditor or other authority for signature:

Only to be completed if the creditor has not signed in person (e.g. if the creditor is a company)

SECTION B

This proxy is a continuing proxy for the proceedings.

The proxy-holder may attend, speak, vote or abstain, or propose any resolution at his/her discretion at any meeting of the company's creditors.

Signature _____ Date _____

This form must be signed and dated here if you are completing section B

Name in CAPITAL LETTERS _____

Position with creditor or relationship to creditor or other authority for signature:

Only to be completed if the creditor has not signed in person (e.g. if the creditor is a company)

Appendix G: wilko.com and WHSL: deemed approval of the Joint Administrators' proposals

In respect of wilko.com and WHSL, we are not seeking a decision from the creditors to approve our proposals because in each case we think the Companies do not have enough assets to pay a dividend to unsecured creditors, other than from the prescribed part (WHSL) or at all (wilko.com) (per paragraph 52(1)(b) Sch B1 IA86).

As such, our proposals will be treated as deemed approved unless enough creditors ask us to seek a decision to approve them. This would happen if at least 10% in value of the total creditors ask us to do so (in line with rule 15.18 IR16) within eight business days of the date we deliver the proposals to you. If creditors accompanied the request under rule 15.18 IR16 with a request that the decision be by way of a physical meeting, then the Joint Administrators would arrange a physical meeting of the relevant Companies' creditors. In the absence of such a request, it is most likely that a decision on the approval of the Joint Administrators' proposals would be made by way of a decision by correspondence.