

# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 02760450

Company name in full H H Realisations Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Guy Edward Brooke

Surname Mander

### 3 Liquidator's address

Building name/number RSM UK Restructuring Advisory LLP

Street St Philips Point

Temple Row

Post town Birmingham

County/Region

Postcode B25AF

Country

### 4 Liquidator's name ①

Full forename(s) Diana

Surname Frangou

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number RSM UK Restructuring Advisory LLP

Street St Philips Point

Temple Row

Post town Birmingham

County/Region

Postcode B25AF

Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ14

## Notice of final account prior to dissolution in CVL

### 6 Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

### 7 Final account

☒ I attach a copy of the final account.

### 8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup> 0

<sup>d</sup> 7

<sup>m</sup> 0

<sup>m</sup> 2

<sup>y</sup> 2

<sup>y</sup> 0

<sup>y</sup> 2

<sup>y</sup> 2

# LIQ14

## Notice of final account prior to dissolution in CVL



### 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 **Guy Edward Brooke Mander**

Company name **RSM UK Restructuring Advisory LLP**

Address **St Philips Point**

**Temple Row**

Post town **Birmingham**

County/Region

Postcode **B 2 5 A F**

Country

DX

Telephone **0121 214 3100**



### Checklist

**We may return forms completed incorrectly or with information missing.**

**Please make sure you have remembered the following:**

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.



### Important information

**All information on this form will appear on the public record.**



### Where to send

**You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:**

The Registrar of Companies, Companies House,  
Crown Way, Cardiff, Wales, CF14 3UZ.  
DX 33050 Cardiff.



### Further information

For further information please see the guidance notes on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto:enquiries@companieshouse.gov.uk)

**This form is available in an alternative format. Please visit the forms page on the website at [www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)**

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# H H REALISATIONS LIMITED IN LIQUIDATION ('the Company')

JOINT LIQUIDATORS' FINAL ACCOUNT

FOR THE PERIOD FROM 20 JULY 2021 TO 10 DECEMBER 2021

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING



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# INTRODUCTION

## Contact details

The key contacts at RSM in connection with this report are.

### Primary office holder

Guy Mander  
RSM UK Restructuring Advisory LLP  
St Philips Point  
Temple Row  
Birmingham, B2 5AF  
Tel: 0121 214 3100

### Case Manager

Chris Lewis  
RSM UK Restructuring Advisory LLP  
St Philips Point  
Temple Row  
Birmingham, B2 5AF  
Tel: 0121 214 3100

## Basis of preparation

This report has been prepared solely to comply with the statutory requirements of the relevant legislation to provide creditors with information relating to the progress of the liquidation. It should be read in conjunction with previous reports that have been issued, copies of which are available on request.

This report has not been prepared for use in respect of any other purpose, or to inform any investment decision in relation to any debt or financial interest in the Company. Any estimated outcomes for creditors are illustrative and may be subject to revision and additional costs. They should not be used as the basis for any bad debt provision or any other purpose. Neither the Joint Liquidators nor RSM UK Restructuring Advisory LLP accept any liability whatsoever arising as a result of any decision or action taken or refrained from as a result of information contained in this report. The Joint Liquidators act as agents of the Company and without personal liability.

## General guidance on the Liquidation process

You can find guidance on the different insolvency processes at the R3 website [www.R3.org.uk](http://www.R3.org.uk)  
R3 is the trade association for the insolvency profession.

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## CONDUCT OF THE LIQUIDATION

### Realisation of assets

During the period under review there have been no asset realisations for the benefit of the creditors.

### Investigations

All matters in relation to our investigation in to the failure of the Company and the conduct of its directors have previously been reported.

We finalised our investigations during the period, the key outcome of which for the liquidation was the withdrawal of the directors' claim against the Company (c£700k claim) and a material reduction in the HM Revenue & Customs ("HMRC") claim.

### Case specific matters

During the period, £114 of time costs have been incurred by the Joint Liquidators as a result of liaising with the director's solicitors. Given the confidential nature of the matter, we are unable to provide further details.

The time costs incurred in the period in dealing with these matters is set out in the attached analysis of time costs at Appendix C.

### Statutory and case management matters

The following work does not usually result in a financial return to creditors but is required by legislation, best practice and to ensure that the case is managed efficiently and effectively.

Work done in the period included:

- ongoing consideration of ethical and anti-money laundering regulations;
- periodic case reviews, ongoing case planning and strategy;
- maintaining and updating computerised case management records;
- maintenance of cashiering records and preparation of receipts and payments accounts;
- filing of statutory documentation at Companies House and with other relevant parties;
- general taxation matters, including submitting a final corporation tax return, a VAT 426 reclaim and the accompanying notice and deed of assignment to HMRC;
- preparing, reviewing and issuing reports to creditors and other parties; and
- general administrative matters in relation to closing the case.

The time costs incurred are also set out in the attached analysis of time costs.

### Receipts and payments

A summary of receipts and payments is attached at Appendix B. Receipts and payments are shown net of VAT, with any amount due to or from HMRC shown separately.

The VAT receivable shown in the attached receipts and payments account has been assigned to RSM in order to settle the final invoice in relation to the Joint Liquidators' remuneration. This amount has been assigned to enable the liquidation to close efficiently.

For completeness, the expected final receipts and payments account with the VAT receivable allocated to Joint Liquidators' fees is also included at Appendix B. A small balance remains in the bank account in order to meet the Insolvency Service Account fees that are required for them handling any uncashed dividend cheques. Should all dividend cheques be cashed, we will request the bank to absorb this nominal amount.

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# CLOSURE OF THE LIQUIDATION

## Closure of the Liquidation

Notice that the Company's affairs are fully wound up is attached at Appendix D. This notice explains creditors' rights in respect of the closure of the liquidation as well as how the Joint Liquidators will vacate office and obtain their release.

The Company will be dissolved (cease to exist) automatically three months after the Joint Liquidators file the final account and statement with the Registrar of Companies.

# CREDITORS' CLAIMS AND DIVIDENDS

## Dividend prospects

	Owed (£)	Paid (£)	Date Paid
HSBC Invoice Finance (UK) Limited – secured creditor	Nil – paid in full in the prior administration	N/A	Paid in prior administration
Unsecured creditors	5,805,766 admitted claims	£97,075.27, being 1.67p in the £	18 October 2021
Net Property	N/A – no creditors secured by a floating charge		
'Prescribed Part' available for creditors	N/A – no creditors secured by a floating charge		

## Prescribed Part

The 'Prescribed Part' is a statutory amount set aside for unsecured creditors from funds ('Net Property') available to a Qualifying Floating Charge Holder ('QFCH'). The amount of Net Property is calculated on a sliding scale up to maximum £800,000 depending on when the floating charge was created and whether or not it is a first ranking floating charge.

However, there are no amounts outstanding to any secured creditor and the Prescribed Part did not, therefore, apply.

## Agreement of claims

Creditors' claims would usually only be agreed if there was a likelihood of a dividend being paid to that particular class of creditor.

As set out above, a dividend was paid to unsecured creditors. Consequently, in the period, work was undertaken adjudicating, agreeing and rejecting the remaining unsecured creditor claims. This included liaising with the majority creditor's solicitors to establish and agree the basis of their claim, and also reviewing and subsequently part-rejecting HMRC's claim.

## Dividend payments

Dividends have been paid in accordance with the table above. No further dividend will be paid because the funds realised have already been distributed and used for paying the costs and expenses of the liquidation.

## Creditor communication

The following work was done in the period to comply with legislation, best practice and to ensure creditors were kept informed. It was also necessary to enable a dividend to be paid.

- Preparation and issue of progress reports to various parties, including creditors;
- Maintenance of schedules of unsecured creditors' claims;
- Dealing with correspondence and telephone calls; and
- Consideration of creditors' claims; acceptance or rejection of claims and complying with the legislative obligations in relation to adjudication of creditors' claims for dividend purposes.

Creditors only derive an indirect financial return from this work on cases where a dividend has been paid.

The time incurred in dealing with these matters during the period is set out in the attached post appointment analysis of time costs.



# JOINT LIQUIDATORS' FEES, COSTS AND EXPENSES

## Guide to Liquidator's fees and expenses

A Guide to Liquidator's Fees, which provides information for creditors in relation to the fees and expenses of an liquidator, can be accessed at <https://rsmuk.ips-docs.com> under 'general information for creditors'. A hard copy can be requested from this office by telephone, email or in writing. All fees, costs and expenses are subject to VAT.

## Relevant Approving Body

In accordance with the relevant legislation, the Joint Liquidators' remuneration was sought from the unsecured creditors of the Company. The unsecured creditors were the Relevant Approving Body responsible for any fee approvals in the liquidation.

## Post Appointment fees, costs and expenses

### Basis of fees

The Joint Liquidators' fees were approved by the unsecured creditors on 2 September 2015 on a time costs basis. Amounts paid are set out in the attached receipts and payments account.

### Remuneration charged and paid

Legislation requires that 'remuneration charged' is reported. Remuneration is charged when the work to which it relates is done. It does not mean the Joint Liquidators' fees have been paid.

During the period, the remuneration charged by the Joint Liquidators, on the basis set out above, totalled £11,957.50. An analysis of time incurred in the period is attached. Time costs incurred since appointment total £110,747.40.

Amounts paid in the period and cumulatively during the liquidation are shown in the attached receipts and payments account.

### Costs to Closure

The Joint Liquidators anticipate that additional costs to closure of c£1,000 will be incurred as a result of finalising and filing this report with the Registrar of Companies and the administrative work that follows the release of Joint Liquidators. The time costs incurred in excess of the amount already billed as remuneration have been written off.

## Expenses and professional costs

The total costs and expenses that have been incurred by the Joint Liquidators are set out below. Amounts paid are shown in the attached receipts and payments account.

## Category 1 expenses

These comprise external supplies of incidental services specifically identifiable to the insolvency estate. They did not require approval of the Relevant Approving Body prior to being paid.

Type of expense	Incurred in period (£)
Statutory advertising	99.45
Total	99.45

## Category 2 expenses

These are costs which are not capable of precise identification or calculation, or that may include an element of shared or allocated costs. Payments to outside parties that the Office Holder, firm, or any associate has an interest, are also treated as 'Category 2' expenses. These expenses require the specific approval of the Relevant Approving Body before being paid from the insolvency estate.

The Relevant Approving Body approved the payment of the 'Category 2' expenses, at the rates prevailing at the date they were incurred. Details of the current rates are set out below. No such expenses were incurred in the period.

Type of expense	Incurred in period (£)
Room hire (£25/80 per room)	-
Mileage (42.5p per mile)	-
Tracker reports (£10 per report)	-
Subsistence (£25 per night)	-
Total	Nil

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### Creditors' right to information and ability to challenge remuneration and expenses

In accordance with the relevant legislation creditors have a right to request further information about our remuneration or expenses and to challenge such remuneration or expenses.

If you wish to make a request for further information, then it must be made within 21 days of receipt of this report in writing by either by (i) any secured creditor or (ii) any unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors.

Any secured creditor, or any unsecured creditor with either the concurrence of at least 10% in value of the unsecured creditors (including that creditor) or the permission of the court, may apply to court on the grounds that the remuneration charged, the basis, fees or expenses incurred by the liquidator are in all the circumstances excessive. Any such challenge must be made no later than eight weeks after receipt of the report which first discloses the charging of remuneration or incurring of the expenses in question.

If you have any queries, please contact Daniel Evans of my office.

**GFB Mander**  
**RSM UK Restructuring Advisory LLP**

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## APPENDICES

## A. STATUTORY INFORMATION

### Company information

Company name:	H H Realisations Limited
Company number:	02760450
Date of incorporation:	26 October 1992
Trading name:	Hydropath Holdings
Trading address:	Unit 7 The Midway, Nottingham, Nottinghamshire, NG7 2TS
Principal activity:	Water Care Technology
Registered office:	c/o RSM UK Restructuring Advisory LLP, St Philips Point, Temple Row, Birmingham, B2 5AF
Previous company names:	Hydropath Holdings Limited
Directors:	Dalia Stefanini and Daniel Stefanini (deceased)
Secretary:	Dalia Stefanini

### Liquidation information

Joint Liquidators:	Guy Mander – appointed 20 July 2015	
	Diana Frangou – appointed 3 June 2021	
	Alexander Kinninmonth – appointed 20 July 2015 and released on 12 July 2021	
Date of appointment:	20 July 2015	
Joint Liquidators:	<b>Primary office holder</b>	<b>Joint office holder</b>
	Guy Mander RSM UK Restructuring Advisory LLP St Philips Point Temple Row Birmingham, B2 5AF 0121 214 3100 IP Number: 8845	Diana Frangou RSM UK Restructuring Advisory LLP St Philips Point Temple Row Birmingham, B2 5AF 0121 214 3100 IP Number: 9559

## B. RECEIPTS AND PAYMENTS SUMMARY

### H H Realisations Limited in Liquidation Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 20/07/2021 To 10/12/2021 £	From 20/07/2015 To 10/12/2021 £
	ASSET REALISATIONS	
	Bank Interest Gross	NIL
38,952.70	Debtors (Pre-Appointment)	1,567.99
133,586.19	Other Current Assets	13,015.15
		189,897.19
		204,480.33
	COST OF REALISATIONS	
	Bank Charges	1.48
	Corporation Tax	15.45
	Insurance	NIL
	Liquidators' Fees	291.95
	Office Holders Expenses	46.50
	Stationery, Postage Office costs	NIL
	Statutory Advertising	98,926.36
	Storage Costs	195.41
		1.53
		99.45
		501.01
		(8,252.62)
		(100,077.66)
	UNSECURED CREDITORS	
(4,230,015.11)	Trade & Expense Creditors	97,075.27
		97,075.27
		(97,075.27)
<u>(4,057,476.22)</u>	<u>(105,327.89)</u>	<u>7,327.40</u>
	REPRESENTED BY	
	Cash at Bank	26.86
	Vat Receivable	7,300.54
		<u>7,327.40</u>

**H H Realisations Limited in Liquidation**  
**Joint Liquidators' Summary of Receipts & Payments**

Statement of Affairs £	From 20/07/2021 To 10/12/2021 £	From 20/07/2015 To 10/12/2021 £
	ASSET REALISATIONS	
	Bank Interest Gross	NIL
38,952.70	Debtors (Pre-Appointment)	1,567.99
133,586.19	Other Current Assets	13,015.15
		189,897.19
		204,480.33
	COST OF REALISATIONS	
	Bank Charges	2.59
	Corporation Tax	16.56
	ISA Cheque Fees	25.75
	Insurance	291.95
	Liquidators' Fees	25.75
	Office Holders Expenses	46.50
	Stationery, Postage, Office costs	15,348.00
	Statutory Advertising	99.45
	Storage Costs	104.23
		501.01
		(107,405.06)
	UNSECURED CREDITORS	
(4,230,015.11)	Trade & Expense Creditors	97,075.27
		(97,075.27)
<b>(4,057,476.22)</b>		<b>NIL</b>
	REPRESENTED BY	
	Cash at Bank	NIL
		<b>NIL</b>

# C. POST-APPOINTMENT TIME ANALYSIS

Joint Liquidators' post appointment time cost analysis for the period 20 July 2021 to 10 December 2021

Hours Spent	Partners	Director's Associate / Director	Managers	Assistants	Executives & Analysts	Assistants & Support staff	Total Hours	Total Time Costs	Average Rates
<b>Statutory Requirements</b>									
Company Management									
Bonding / Bond Review	0.0	0.0	0.0	0.0	0.1	0.0	0.1	£ 17.50	175.00
					1	0		£ 17.50	175.00
Creditor / Shareholder decisions meeting / reports									
Preparing progress & final reports (inc. R&Ps)	0.8	2.2	0.0	1.3	2.8	0.0	7.1	£ 2,065.00	290.85
Qualifying decisions / meeting documentation / advert / agenda / minutes / report	0.2	0.0	0.0	0.0	0.0	0.0	0.2	£ 105.00	525.00
									297.26
Insolvency Statement									
General	0.0	0.2	0.0	0.3	0.0	0.0	0.5	£ 145.00	290.00
Scheme wind up	0.7	0.0	0.0	0.0	0.0	0.0	0.7	£ 367.50	525.00
									427.08
Taxation									
CT/IT/CGT post-appointment returns	0.0	0.2	0.0	0.0	0.6	0.0	0.8	£ 184.00	230.00
Post-appointment VAT	0.4	0.3	0.0	0.2	1.9	0.0	2.8	£ 718.50	256.61
									250.69
<b>Total</b>	<b>2.1</b>	<b>2.9</b>	<b>0.0</b>	<b>1.8</b>	<b>5.4</b>	<b>0.0</b>	<b>12.2</b>	<b>£ 3,602.50</b>	<b>295.29</b>
<b>Realisation of Assets</b>									
Assets sold on realisation									
Other (e.g. rates, insurance pre-payments etc)	0.1	0.0	0.0	0.0	0.0	0.0	0.1	£ 52.50	525.00
									525.00
<b>Total</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.1</b>	<b>£ 52.50</b>	<b>525.00</b>
<b>Case Specific Matters</b>									
Director's Discretion / Bankruptcy									
Correspondence/tel/meeting - directors	0.0	0.0	0.0	0.0	0.2	0.0	0.2	£ 35.00	175.00
									175.00
Other Matters									
Other major issues (e.g. litigation to reduce claims etc)	0.0	0.2	0.0	0.0	0.0	0.0	0.2	£ 79.00	395.00
									395.00
<b>Total</b>	<b>0.0</b>	<b>0.2</b>	<b>0.0</b>	<b>0.0</b>	<b>0.2</b>	<b>0.0</b>	<b>0.4</b>	<b>£ 114.00</b>	<b>285.00</b>
<b>Creditors</b>									
Unsecured Claims									
Agreement / Rejection of claims	0.8	1.7	0.0	0.0	4.8	0.0	7.3	£ 2,030.50	278.15
Correspondence/tel	0.3	1.9	0.0	0.0	2.2	0.0	4.4	£ 1,293.00	293.86
Dividend (notices, advertisement and payment)	0.5	1.4	0.0	0.0	4.8	0.0	6.7	£ 1,768.00	263.88
									276.71
<b>Total</b>	<b>1.6</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>11.8</b>	<b>0.0</b>	<b>18.4</b>	<b>£ 5,091.50</b>	<b>276.71</b>
<b>Administration and Planning</b>									
Case Management									
Billing	0.2	0.0	0.0	0.0	0.9	0.0	1.1	£ 262.50	238.64
Case review / KPI reports	0.4	0.2	0.0	0.7	0.1	0.0	1.4	£ 460.50	328.93
Diary updates / checklists	0.0	0.0	0.0	0.3	0.4	0.0	0.7	£ 145.00	207.14
Filing	0.0	0.0	0.0	0.2	1.4	0.0	1.6	£ 311.50	194.69
Ongoing case planning/strategy	0.2	0.4	0.0	0.1	1.2	0.4	2.3	£ 539.00	234.35
									242.04
Cashiering									
Bank Reconciliations	0.0	0.0	0.8	0.0	0.0	0.0	0.8	£ 140.00	175.00
Cashiering / TPS transaction posting	0.6	0.0	3.4	0.0	0.0	0.0	4.0	£ 910.00	227.50
Journals	0.0	0.0	0.3	0.0	0.0	0.0	0.3	£ 52.50	175.00
Receipts and Payments	0.1	0.3	0.0	0.0	0.6	0.0	1.0	£ 276.00	276.00
									225.98
<b>Total</b>	<b>1.5</b>	<b>0.9</b>	<b>4.5</b>	<b>1.3</b>	<b>4.6</b>	<b>0.4</b>	<b>13.2</b>	<b>£ 3,097.00</b>	<b>234.62</b>
<b>Total Hours</b>	<b>5.3</b>	<b>9.0</b>	<b>4.5</b>	<b>3.1</b>	<b>22.0</b>	<b>0.4</b>	<b>44.3</b>	<b>£ 11,957.50</b>	<b>269.92</b>
<b>Total Time Costs</b>	<b>£ 2,782.50</b>	<b>£ 3,555.00</b>	<b>£ 787.50</b>	<b>£ 682.00</b>	<b>£ 4,110.50</b>	<b>£ 40.00</b>	<b>£ 11,957.50</b>		
<b>Total Hours</b>	<b>5.3</b>	<b>9.0</b>	<b>4.5</b>	<b>3.1</b>	<b>22.0</b>	<b>0.4</b>	<b>44.3</b>	<b>£ 11,957.50</b>	<b>269.92</b>
<b>Total Time Cost</b>	<b>£ 2,782.50</b>	<b>£ 3,555.00</b>	<b>£ 787.50</b>	<b>£ 682.00</b>	<b>£ 4,110.50</b>	<b>£ 40.00</b>	<b>£ 11,957.50</b>		
<b>Average Rates</b>	<b>525.00</b>	<b>395.00</b>	<b>175.00</b>	<b>220.00</b>	<b>186.84</b>	<b>100.00</b>	<b>269.92</b>		

# D. NOTICE THAT COMPANY'S AFFAIRS ARE FULLY WOUND UP

H H Realisations Limited In Liquidation

Company No: 02760450

Guy Mander and Diana Frangou appointed as Joint Liquidators to the above company on 20 July 2015 and 3 June 2021 respectively

Date Notice delivered to the creditors on: 10 December 2021

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## Notice that Company's affairs are fully wound up under Rule 6.28 Insolvency (England and Wales) Rules 2016

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Notice is hereby given to the creditors of the above named Company of the following matters:

- (a) The Company's affairs are fully wound up.
- (b) Creditors have the right under rule 18.9 Insolvency (England and Wales) Rules 2016 to make a written request to the liquidator for further information about remuneration or expenses set out in the final account.  
  
If you wish to make a request for further information then it must be made in writing within 21 days of receipt of this report by either by (i) any secured creditor or (ii) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors or with the permission of the court.
- (c) Creditors have the right to challenge the Joint Liquidators' remuneration and expenses under rule 18.34 Insolvency (England and Wales) Rules 2016. Any secured creditor, or any unsecured creditor with either the concurrence of at least 10% in value of the unsecured creditors (including that creditor) or the permission of the court, may apply to court on the grounds that the remuneration charged or expenses incurred by the Joint Liquidators is/are in all the circumstances excessive, or that the basis fixed for the Joint Liquidators' remuneration is inappropriate. Any such challenge must be made no later than eight weeks after receipt of the progress report or final account which first discloses the charging of remuneration or incurring of the expenses in question.
- (d) The Joint Liquidators will vacate office under section 171(7) of the Insolvency Act 1986 as soon as the Joint Liquidators have complied with section 106(3) of that Act by delivering to the Registrar of Companies the final account and statement required by section 106(3) of whether any creditors have objected to the Joint Liquidators' release.
- (e) The Joint Liquidators will be released under section 173(2) of the Insolvency Act 1986 at the same time as vacating office unless any of the creditors objected to the release.
- (f) Creditors may object to the release of the Joint Liquidators by giving notice in writing to the Joint Liquidators before the end of the later of (i) eight weeks after delivery of this notice; or (ii) the final determination of any request for information under rule 18.9 of the Insolvency (England and Wales) Rules 2016, or any application to the court under rule 18.34 of the Insolvency (England and Wales) Rules 2016.

### Name, address & contact details of the Joint Liquidators

#### Primary Office Holder

Guy Mander  
RSM UK Restructuring Advisory LLP  
St Philips Point  
Temple Row  
Birmingham, B2 5AF  
Tel: 0121 214 3100  
Email: restructuring.birmingham@rsmuk.com  
IP Number: 8845

#### Joint Office Holder:

Diana Frangou  
RSM UK Restructuring Advisory LLP  
St Philips Point  
Temple Row  
Birmingham, B2 5AF  
Tel: 0121 214 3100  
Email: restructuring.birmingham@rsmuk.com  
IP Number: 9559

Dated: 10 December 2021

  
G E B Mander  
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