

# LIQ13

## Notice of final account prior to dissolution in MVL



Companies House

MONDAY



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01/06/2020

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COMPANIES HOUSE

### 1 Company details

Company number	0	3	0	4	5	9	1	2
Company name in full	Golden Acres (Holdings) Limited							

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

### 2 Liquidator's name

Full forename(s)	Stephen Roland
Surname	Browne

### 3 Liquidator's address

Building name/number	Deloitte LLP
Street	1 New Street Square
Post town	London
County/Region	
Postcode	E C 4 A 3 H Q
Country	United Kingdom

### 4 Liquidator's name ①

Full forename(s)	Clare
Surname	Boardman

① **Other liquidator**  
Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number	Deloitte LLP
Street	1 City Square
Post town	Leeds
County/Region	
Postcode	L S 1 2 A L
Country	United Kingdom

② **Other liquidator**  
Use this section to tell us about  
another liquidator.

# LIQ13

## Notice of final account prior to dissolution in MVL

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### Final account

☒ I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.

7

### Sign and date

Liquidator's signature

Signature

X



X

Signature date

d

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y

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# LIQ13

## Notice of final account prior to dissolution in MVL



### Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name **Andy Cottingham**

Company name **Deloitte LLP**

Address **1 City Square**

Post town **Leeds**

County/Region

Postcode **L S 1 2 A L**

Country **United Kingdom**

DX

Telephone **+44 (0) 113 292 1417**



### 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)

**WGC TRELLIS HOLDCO LIMITED (Company Number: 10214351)**  
**WYEVALE ACQUISITIONS BORROWER LIMITED (Company Number: 06343583)**  
**BRESSINGHAM LIMITED (Company Number: 07872957)**  
**BLOOMS GARDEN CENTRES LIMITED (Company Number: 03774067)**  
**WYEVALE GARDEN CENTRES ACQUISITIONS LIMITED (Company Number: 08537498)**  
**RAGLAN GARDEN CENTRE LIMITED (Company Number: 02654884)**  
**PODINGTON NURSERIES LIMITED (Company Number: 01560742)**  
**BEEMALINE LIMITED (Company Number: 01992811)**  
**EHGT LIMITED (Company Number: 03465902)**  
**WYEVALE GARDEN CENTRES G&L LIMITED (Company Number: 03465908)**  
**WGC SEEDS HOLDINGS LIMITED (Company Number: 06454955)**  
**WGC SEEDS LIMITED (Company Number: 00775216)**  
**GOLDEN ACRES (HOLDINGS) LIMITED (Company Number: 03045912)**  
**GOLDEN ACRES NURSERIES LIMITED (Company Number: 03875158)**  
**(ALL IN MEMBERS' VOLUNTARY LIQUIDATION)**  
**("the Companies")**

**Deloitte LLP**  
**1 New Street Square**  
**London**  
**EC4A 3HQ**

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

27 May 2020

Stephen Roland Browne and Clare Boardman ("the Liquidators") were appointed Joint Liquidators of the above companies further to the resolutions of the members of the Companies dated 3 December 2019. All licensed Insolvency Practitioners of Deloitte LLP ("Deloitte") are licensed in the UK to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales.

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

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

**S. R. Browne and C. Boardman**  
**Deloitte LLP**  
**1 New Street Square**  
**London**  
**EC4A 3HQ**

**Tel: +44 (0) 113 292 1417**  
**Fax: +44 (0) 113 244 5580**

## 1. SUMMARY OF EVENTS

Key Messages	Commentary
<b>Conduct of the liquidations</b>	<ul style="list-style-type: none"><li>• The matters completed during the liquidations include mandatory liquidation tasks such as statutory advertising, filings at Companies House and notification of the liquidations to the Companies' members.</li><li>• The Liquidators also liaised with the Companies, their tax advisors and HM Revenue &amp; Customs with regard to the submission of outstanding tax returns and the finalisation of all tax matters.</li><li>• PAYE/NIC clearance was obtained on 15 April 2020 for the Companies.</li><li>• VAT clearance was obtained on 15 April 2020 for the Companies.</li><li>• Corporation tax clearance was obtained on 15 April 2020 for the Companies.</li><li>• There have been no receipts or payments in any of the Companies. All costs, including our remuneration, were met by Wyevale Garden Centres Limited.</li><li>• No creditors' claims were notified to the Liquidators in respect of any of the Companies.</li></ul>
<b>Costs of the liquidations</b>	<ul style="list-style-type: none"><li>• Our remuneration for the 14 Companies was fixed by the members on a time-cost basis. As there were not expected to be any funds in the estates our fees have been met by a fellow group undertaking, Wyevale Garden Centres Limited. Our fees have been billed as part of a wider corporate simplification project.</li><li>• During the liquidations, we have incurred expenses relating to statutory advertising, bonding and solicitor's costs, which have also been paid by Wyevale Garden Centres Limited.</li></ul>
<b>Distributions to the members</b>	<ul style="list-style-type: none"><li>• A distribution was made to the member of Beemaline Limited, Wyevale Garden Centres Limited, during the liquidation, on 12 May 2020. A total of £1 was distributed, which equates to a rate of £1 per ordinary £1 share. Further details are provided at section 2.1.</li><li>• A distribution was made to the member of Blooms Garden Centres Limited, Bressingham Limited, during the liquidation on 12 May 2020. A total of £1 was distributed, which equates</li></ul>

	<p>to a rate of £1 per ordinary £1 share. Further details are provided at section 2.1.</p> <ul style="list-style-type: none"> <li>• A distribution was made to the member of Bressingham Limited, Garden Centre Holdings Limited, during the liquidation on 12 May 2020. A total of £1 was distributed, which equates to a rate of £1 per ordinary £1 share. Further details are provided at section 2.1.</li> <li>• A distribution was made to the member of EHGT Limited, Wyeval Garden Centres Limited, during the liquidation on 12 May 2020. A total of £2 was distributed, which equates to a rate of £2 per ordinary £1 share. Further details are provided at section 2.1.</li> <li>• A distribution was made to the member of Golden Acres Nurseries Limited, Golden Acres (Holdings) Limited, during the liquidation on 12 May 2020. A total of £1 was distributed, which equates to a rate of £1 per ordinary £1 share. Further details are provided at section 2.1.</li> <li>• A distribution was made to the member of Golden Acres (Holdings) Limited, Wyeval Garden Centres Limited, during the liquidation on 12 May 2020. A total of £2 was distributed, which equates to a rate of £2 per ordinary £1 share. Further details are provided at section 2.1.</li> <li>• A distribution was made to the member of Podington Nurseries Limited, Wyeval Garden Centres Limited, during the liquidation on 12 May 2020. A total of £1 was distributed, which equates to a rate of £1 per ordinary £1 share. Further details are provided at section 2.1.</li> <li>• A distribution was made to the member of Raglan Garden Centre Limited, Wyeval Garden Centres Limited, during the liquidation on 12 May 2020. A total of £1 was distributed, which equates to a rate of £1 per ordinary £1 share. Further details are provided at section 2.1.</li> <li>• A distribution was made to the member of WGC Seeds Holdings Limited, Wyeval Garden Centres Limited, on 12 May 2020, during the liquidation. A total of £2 was distributed, which equates to a rate of £2 per ordinary £1 share. Further details are provided at section 2.1.</li> <li>• A distribution was made to the member of WGC Seeds Limited, WGC Seeds Holdings Limited, during the liquidation on 12 May 2020. A total of £1 was distributed, which equates to a rate of £1 per ordinary £1 share. Further details are provided at section 2.1.</li> <li>• A distribution was made to the member of WGC Trellis Holdco Limited, Garden Centre Holdings Limited, during the liquidation on 12 May 2020. A total of £1 was distributed, which equates to a rate of £1 per ordinary £1 share. Further details are provided at section 2.1.</li> </ul>
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	<ul style="list-style-type: none"><li>• A distribution was made to the member of Wyevalle Acquisitions Borrower Limited, Wyevalle Garden Centres Holdings Limited, during the liquidation on 12 May 2020. A total of £1 was distributed, which equates to a rate of £1 per ordinary £1 share. Further details are provided at section 2.1.</li><li>• A distribution was made to the member of Wyevalle Garden Centres Acquisitions Limited, Wyevalle Garden Centres Limited, during the liquidation on 12 May 2020. A total of £1 was distributed, which equates to a rate of £1 per ordinary £1 share. Further details are provided at section 2.1.</li><li>• A distribution was made to the member of Wyevalle Garden Centres G&amp;L Limited, EHGT Limited, during the liquidation on 12 May 2020. A total of £1 was distributed, which equates to a rate of £1 per ordinary £1 share. Further details are provided at section 2.1.</li></ul>
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## 2. LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNTS AND COSTS

All costs have been met by Wyevale Garden Centres Limited.

### 2.1 Receipts and Payments

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

#### Beemaline Limited

£	Declaration of Solvency values	3 December 2020 to 27 May 2020
<b>Receipts</b>		
Intercompany Debt	1	-
<b>Total receipts</b>	<b>1</b>	<b>Nil</b>
<b>Payments</b>		
<b>Total Payments</b>	<b>Nil</b>	<b>Nil</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final distribution was made to the member, Wyevale Garden Centres Limited, on 12 May 2020. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Wyevale Garden Centres Limited, which equates to a rate of £1 per ordinary share of £1.

#### Blooms Garden Centre Limited

£	Declaration of Solvency values	3 December 2020 to 27 May 2020
<b>Receipts</b>		
Intercompany Debt	1	-
<b>Total receipts</b>	<b>1</b>	<b>Nil</b>
<b>Payments</b>		
<b>Total Payments</b>	<b>Nil</b>	<b>Nil</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final distribution was made to the member, Bressingham Limited, on 12 May 2020. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Wyevale Garden Centres Limited, which equates to a rate of £1 per ordinary share of £1.



### Bressingham Limited

£	Declaration of Solvency values	3 December 2020 to 27 May 2020
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#### Receipts

Intercompany Debt	1	-
<b>Total receipts</b>	<b>1</b>	<b>Nil</b>

#### Payments

<b>Total Payments</b>	<b>Nil</b>	<b>Nil</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final distribution was made to the member, Garden Centre Holdings Limited, on 12 May 2020. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Wyevale Garden Centres Limited, which equates to a rate of £1 per ordinary share of £1.

### EHGT Limited

£	Declaration of Solvency values	3 December 2020 to 27 May 2020
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#### Receipts

Intercompany Debt	2	-
<b>Total receipts</b>	<b>2</b>	<b>Nil</b>

#### Payments

Intercompany Liability	(1)	-
<b>Total Payments</b>	<b>Nil</b>	<b>Nil</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final distribution was made to the member, Wyevale Garden Centres Limited, on 12 May 2020. A total of £2 was distributed in respect of the intercompany receivable balance due to the Company from Wyevale Garden Centres Limited, which equates to a rate of £2 per ordinary share of £1.
2. At the date of liquidation the Company had an intercompany liability of £1 due to its subsidiary, Wyevale Garden Centres G&L Limited, which is also in Members Voluntary Liquidation. This liability was offset by virtue of a distribution in specie received from Wyevale Garden Centres G&L Limited to the Company on 12 May 2020.

### Golden Acres Nurseries Limited

£	Declaration of Solvency values	3 December 2020 to 27 May 2020
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#### Receipts

Intercompany Debt	1	-
<b>Total receipts</b>	<b>1</b>	<b>Nil</b>

#### Payments

<b>Total Payments</b>	<b>Nil</b>	<b>Nil</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final distribution was made to the member, Golden Acres (Holdings) Limited, on 12 May 2020. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Wyevale Garden Centres Limited, which equates to a rate of £1 per ordinary share of £1.

### Golden Acres (Holdings) Limited

£	Declaration of Solvency values	3 December 2020 to 27 May 2020
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#### Receipts

Intercompany Debt	2	-
<b>Total receipts</b>	<b>2</b>	<b>Nil</b>

#### Payments

Intercompany Liability	(1)	-
<b>Total Payments</b>	<b>Nil</b>	<b>Nil</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final distribution was made to the member, Wyevale Garden Centres Limited, on 12 May 2020. A total of £2 was distributed in respect of the intercompany receivable balance due to the Company from Wyevale Garden Centres Limited, which equates to a rate of £2 per ordinary share of £1.

2. At the date of liquidation the Company had an intercompany liability of £1 due to its subsidiary, Golden Acres Nurseries Limited, which is also in Members Voluntary Liquidation. This liability was offset by virtue of a distribution in specie received from Golden Acres Nurseries Limited to the Company on 12 May 2020.

#### Podington Nurseries Limited

£	Declaration of Solvency values	3 December 2020 to 27 May 2020
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##### Receipts

Intercompany Debt	1	
<b>Total receipts</b>	<b>1</b>	<b>Nil</b>

##### Payments

<b>Total Payments</b>	<b>Nil</b>	<b>Nil</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final distribution was made to the member, Wyevalle Garden Centres Limited, on 12 May 2020. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Wyevalle Garden Centres Limited, which equates to a rate of £1 per ordinary share of £1.

#### Raglan Garden Centre Limited

£	Declaration of Solvency values	3 December 2020 to 27 May 2020
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##### Receipts

Intercompany Debt	1	
<b>Total receipts</b>	<b>1</b>	<b>Nil</b>

##### Payments

<b>Total Payments</b>	<b>Nil</b>	<b>Nil</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final distribution was made to the member, Wyevalle Garden Centres Limited, on 12 May 2020. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Wyevalle Garden Centres Limited, which equates to a rate of £1 per ordinary share of £1.

### WGC Seeds Holdings Limited

£	Declaration of Solvency values	3 December 2020 to 27 May 2020
<b>Receipts</b>		
Intercompany Debt	2	-
<b>Total receipts</b>	<b>2</b>	<b>Nil</b>
<b>Payments</b>		
Intercompany Liability	(1)	-
<b>Total Payments</b>	<b>Nil</b>	<b>Nil</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final distribution was made to the member, Wyevale Garden Centres Limited, on 12 May 2020. A total of £2 was distributed in respect of the intercompany receivable balance due to the Company from Wyeval Garden Centres Limited, which equates to a rate of £2 per ordinary share of £1.
2. At the date of liquidation the Company had an intercompany liability of £1 due to its subsidiary, WGC Seeds Limited, which is also in Members Voluntary Liquidation. This liability was offset by virtue of a distribution in specie received from WGC Seeds Limited to the Company on 12 May 2020.

### WGC Seeds Limited

£	Declaration of Solvency values	3 December 2020 to 27 May 2020
<b>Receipts</b>		
Intercompany Debt	1	-
<b>Total receipts</b>	<b>1</b>	<b>Nil</b>
<b>Payments</b>		
<b>Total Payments</b>	<b>Nil</b>	<b>Nil</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final distribution was made to the member, WGC Seeds Holdings Limited, on 12 May 2020. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Wyeval Garden Centres Limited, which equates to a rate of £1 per ordinary share of £1.

### WGC Trellis Holdco Limited

£	Declaration of Solvency values	3 December 2020 to 27 May 2020
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#### Receipts

Intercompany Debt	1	-
<b>Total receipts</b>	<b>1</b>	<b>Nil</b>

#### Payments

<b>Total Payments</b>	<b>Nil</b>	<b>Nil</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final distribution was made to the member, Garden Centre Holdings Limited, on 12 May 2020. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Wyevale Garden Centres Limited, which equates to a rate of £1 per ordinary share of £1.

### Wyevale Acquisitions Borrower Limited

£	Declaration of Solvency values	3 December 2020 to 27 May 2020
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#### Receipts

Intercompany Debt	1	-
<b>Total receipts</b>	<b>1</b>	<b>Nil</b>

#### Payments

<b>Total Payments</b>	<b>Nil</b>	<b>Nil</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final distribution was made to the member, Wyevale Garden Centres Holdings Limited, on 12 May 2020. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Wyevale Garden Centres Limited, which equates to a rate of £1 per ordinary share of £1.

### Wyevale Garden Centres Acquisitions Limited

£	Declaration of Solvency values	3 December 2020 to 27 May 2020
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#### Receipts

Intercompany Debt	1	-
<b>Total receipts</b>	<b>1</b>	<b>Nil</b>

#### Payments

<b>Total Payments</b>	<b>Nil</b>	<b>Nil</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final distribution was made to the member, Wyevale Garden Centres Limited, on 12 May 2020. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Wyevale Garden Centres Limited, which equates to a rate of £1 per ordinary share of £1.

### Wyevale Garden Centres G&L Limited

£	Declaration of Solvency values	3 December 2020 to 27 May 2020
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#### Receipts

Intercompany Debt	1	-
<b>Total receipts</b>	<b>1</b>	<b>Nil</b>

#### Payments

<b>Total Payments</b>	<b>Nil</b>	<b>Nil</b>
<b>Balance</b>	<b>1</b>	<b>Nil</b>

1. A first and final distribution was made to the member, EHGT Limited, on 12 May 2020. A total of £1 was distributed in respect of the intercompany receivable balance due to the Company from Wyevale Garden Centres Limited, which equates to a rate of £1 per ordinary share of £1.

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## 2.2 Liquidators' Remuneration

Our remuneration for the Companies was fixed by the members on a time-cost basis. As there were not expected to be any funds in the estates our fees have been met by a fellow group undertaking, Wyevale Garden Centres Limited, and have also been billed as part of a wider corporate simplification project.

## 2.3 Liquidators' Costs and Disbursements

During the liquidations, we have incurred expenses relating to statutory advertising, bonding and solicitor's costs, which have also been paid by Wyevale Garden Centres Limited. These are payments made by us direct to third parties and for which no approval is required.

Details of all disbursements incurred during the period of the liquidations are given below, from which it can be seen that we have recovered our disbursements in full. The disbursements relate to the companies in liquidation only.

£ (net)	Incurred Approved] in report period	Total cost for the period of the appointment	Unpaid
Statutory advertising	1,312.20	1,312.20	0.00
HM Land Registry search Fees	264.00	264.00	0.00
Liquidators' statutory insurance bond	40.00	40.00	0.00
Solicitor's fees	295.00	295.00	0.00
Courier costs	10.00	10.00	0.00
<b>Total disbursements</b>	<b>1,921.20</b>	<b>1,921.20</b>	<b>0.00</b>

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

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

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

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

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

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

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

"A Creditors' Guide to Liquidators' Remuneration" is available for download  
<http://www.deloitte-insolvencies.co.uk/documents/uk-insolvencies-e-and-w-creditors-guide-to-liquidators-fees-oct-2015.ashx.pdf>

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



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