

# 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 05045547

Company name in full Hummus Brothers Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Ben

Surname Woodthorpe

### 3 Liquidator's address

Building name/number 22 York Buildings

Street John Adam Street

Post town London

County/Region

Postcode WC2N 6JU

Country

### 4 Liquidator's name ①

Full forename(s) Mark

Surname Supperstone

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number 22 York Buildings

Street John Adam Street

Post town London

County/Region

Postcode WC2N 6JU

Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.



**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 **Ben Woodthorpe**

Company name **ReSolve Advisory Limited**

Address **22 York Buildings**

Post town **London**

County/Region

Postcode **W C 2 N 6 J U**

Country

DX

Telephone **020 7702 9775**

**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)**

Hummus Brothers Limited

**In Creditors' Voluntary Liquidation**

Liquidators' Final Account to Members and Creditors  
For the Period 1 July 2020 to 9 June 2022

## CONTENTS

1. Introduction
2. Liquidators' actions since appointment
3. Receipts and payments account
4. Outcome to creditors
5. Investigations
6. Liquidators' Remuneration
7. Liquidators' expenses
8. Further information
9. Next steps

## APPENDICES

- I. Statutory information
- II. Receipts and payments account
- III. Liquidators charge out rates, expenses policy narrative and time cost summary
- IV. Notice regarding final dividend position
- V. Notice of Final Account

## 1. INTRODUCTION

I refer to the appointment of Mark Supperstone and I as Joint Liquidators of Hummus Brothers Limited (the Company) on 1 July 2020. The administration of the Liquidation is for all practical purposes complete. I present to members and creditors my final account of the Liquidation prior to dissolution.

This account covers the liquidation period from 1 July 2021 to 9 June 2022 'the Reporting Period' and should be read in conjunction with my previous reports to creditors dated 31 August 2021 and my previous reports sent to creditors during the preceding Administration of the Company (copies of which can be obtained from this office on request, free of charge).

Statutory information relating to the Company is included at Appendix I.

## 2. LIQUIDATOR'S ACTIONS SINCE APPOINTMENT

Prior to the Reporting Period, I undertook the following actions since my appointment:

- Prepared and filed and with Companies House, the requisite statutory forms as required under the Insolvency Rules England & Wales 2016;
- Advertised my appointment in the London Gazette;
- Notified the bank of the relevant moved to Liquidation;
- I declared and paid a first and final distribution to the creditors on 12 October 2020. My staff undertook appropriate security and anti-fraud measures to ensure payments were made securely. Similar procedures were followed in respect of all payments made from the liquidation estate.
- Submitted the necessary VAT returns to HM Revenue and Customs;
- Liaised with creditors and employees regarding their queries and potential claims and adjudicated on creditor claims where formal proof of debts were received in the liquidation.
- Addressed the general administrative and statutory duties of the Liquidation.

The following actions have been undertaken during the Reporting Period:

- Drafted and issued the Liquidators' progress report dated 31 August 2021 to creditors;
- Liaised with HMRC in respect of final VAT returns and reclaims due;
- Liaised with HSBC Bank Plc regarding refund of bank charges;
- Dealt with creditors queries;
- Paid Imagestor in advance for storage of the books and records.
- Liaised with and paid the Insolvency Services Account (ISA) regarding unclaimed dividends;
- Periodically carried out file reviews, planning, bank reconciliations and bond (insurance) reviews. My reviews have also included periodic reviews of ethical, anti-money laundering and anti-bribery safeguards. These are matters undertaken during the solvency liquidation process and provide no direct benefits to the members, but such work is required to meet statutory and regulatory requirements and best practice guidance.
- Prepared this final account, and
- Prepared for the finalisation of the Liquidation.

### 3. RECEIPTS AND PAYMENTS ACCOUNT

At Appendix II is the receipts and payments account for the Reporting Period and cumulatively for the Liquidation as a whole:

#### Receipts

##### Refund of bank charges

During the Reporting Period, the sum of £474.45 was received from HSBC Bank Plc in respect of a refund of bank charges due from the pre-Liquidation period.

There are no realisable assets remaining in the Liquidation, and I summarise below asset realisations and receipts that have taken place since my appointment and prior to the Reporting Period:

##### Funds transferred from Administration

I can confirm that following my appointment, the sum of £104,391 was transferred from the Administration account into a designated liquidation bank account.

##### VAT refund from Administration

The sum of £214.81 has been received in respect of a VAT reclaim from the Administration period.

No other assets have been identified during the Reporting Period or in the Liquidation to date and no further asset realisations are expected. Asset realisations are complete.

#### Payments

Payments made since my appointment can be summarised below:

##### Statutory advertising

The sum of £182.00 was paid in respect of advertising the liquidation and the declaration of an unsecured creditors dividend.

##### Storage costs

A total of £2,494.20 has been paid in respect of storing the Company's books and records, £2,062.20 of which has been paid in the Reporting Period.

##### Bank Charges

The sum of £26.00 has been paid for bank charges incurred during the Liquidation.

##### Unsecured creditors

A first and final dividend was paid to unsecured creditors of 3 pence in the pound. Please see Section Four of the report for further details.

##### Office Holders' Fees and expenses

Please refer to Section Six in respect of Office holders' fees and expenses paid during the Liquidation totalling £50,702.43 (£10,702.43 drawn in the Reporting Period). No expenses have been drawn in the Liquidation.

#### ISA Fees/Unclaimed Dividends

£51.50 was paid in respect of paying to the Insolvency Services account the unclaimed dividends of £1,361.87. Please refer to Section Four in respect of the transfer of the unclaimed dividends totalling £1,361.87 to the Insolvency Services Account.

All payments have been made from the Liquidation fund and no further payments are anticipated.

#### 4. OUTCOME TO CREDITORS

##### Secured creditors

HSBC Bank Plc and HSBC Invoice Finance (UK) Limited were each granted security by the Company. There are no sums outstanding to either of the secured creditors.

##### Preferential creditors

Preferential Creditors were paid in full during the Administration. It should be noted that some of the cheques issued in the Administration were presented to the bank when the Company moved into Liquidation, therefore the Receipts and Payments account will show some preferential creditor deductions. The enclosed list at Appendix VI of these creditors has been provided to The Insolvency Service. If you have had an agreed claim in the liquidation and did not cash your dividend cheque, please contact the 'Unclaimed Dividends Account' at The Insolvency Service directly.

##### Unsecured creditors

The directors' estimated statement of affairs indicated unsecured creditors totalling £1,997,305.

On 12<sup>th</sup> October 2020 a first and final distribution of £16,000 was declared to unsecured creditors on agreed claims of £509,403, representing a dividend of 3 pence in the pound. Of this amount, £1,087 was set aside in respect of four claims by virtue of not being able to contact the said creditors for payment purposes.

There are several creditors who have not cashed their dividend payments. The amount of £1,361.87 has therefore been transferred to the Insolvency Services Account as unclaimed dividends and a list of those creditors has been provided to The Insolvency Service, £1,277.29 of which referend to the preferential distribution paid to preferential creditors during the preceding Administration. £84.58 represents the unclaimed dividends paid to unsecured creditors during the Liquidation. If you have an agreed claim in the Liquidation and did not cash your dividend cheque, please contact the 'Unclaimed Dividends Account' at The Insolvency Service directly. Details of the unsecured creditors unclaimed dividends can be found at Appendix VI.

There will not be any further dividends declared to non-preferential unsecured creditors as the funds realised have been used to pay prior dividends to non-preferential unsecured creditors, and to meet the expenses of the Liquidation.

#### 5. INVESTIGATIONS

A return/report on the directors' conduct was submitted to the Insolvency Services during the preceding Administration. No matters arose during the Liquidation that required investigation.

#### 6. **JOINT LIQUIDATORS' REMUNERATION**

My total time costs in the liquidation to 9 June 2022 amount of £38,765 representing 126 hours work at an average charge out rate of £308 per hour, of which £10,433, representing 37 hours' work, was charged in the period since 1 July 2021, at an average of £284 per hour.

My remuneration was previously authorised, during the Administration, at a decision procedure of creditors on 31 August 2018 to be charged by time properly incurred by the Office Holders and their staff in dealing with matters relating to the Company. It should be noted that the fees' estimate in the



sum of £159,265 agreed in the Administration continues to apply in the Liquidation, acting as an overall cap on all the fees (unless an increase is agreed).

My time costs for the Administration were previously reported as £231,116.

Please note that fees drawn in the Administration totalled £66,667. A further £40,000 was drawn in the previous Reporting Period, and the sum of £10,702 has been drawn in this Report Period. Together I have drawn fees totalling £117,369.

A schedule of my time costs incurred, including a narrative of time incurred to date and details of my firm's charging policy, is attached as Appendix III. The balance of the Liquidators' outstanding time costs, including those incurred in finalising the Liquidation, (including the costs of this final account), will be written off due to insufficient funds available to meet the costs of the Liquidation.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>.

The relevant creditor's guide to Liquidators' Fees can be found under the heading Creditor Guides on the Liquidators' website at <http://www.resolvegroupuk.com/resources/>. Please note there are different versions of the guides, and in this case you should refer to the latest version. A hard copy can be obtained on request, free of charge, from this office.

## 7. LIQUIDATORS' EXPENSES

I have not incurred any expenses during the Reporting Period.

I anticipate that the following expenses will be incurred in order to close the Liquidation. I will not be seeking to recover them from funds held:

Post-appointment	Category 1	Category 2	Total	Incurred in period	Paid to date	Estimated future
			£			
Postage	80.00	-	80.00	-	-	80.00
Printing	-	35.00	35.00	-	-	35.00
Total	80.00	35.00	115.00	-	-	115.00

### Subcontractors

From time to time we sub-contract some of the work Office Holders are required to undertake, namely the preparation of the documentation to close the Liquidation. This work is sub-contracted because it is more cost effective and time efficient. The reason for using 'Evolve IS Limited' (Evolve), an unconnected third-party organisation, is as an additional resource on cases that are progressing to close. Evolve has charged £350 plus VAT for undertaking that work, which will ordinarily need specific approval as a Category 2 expense. Due to limited funds in the estate, this cost will not be paid by the Liquidation Estate, but by ReSolve Advisory Limited as an office cost:

Name of Subcontractor	Incurred In Whole Term of the Liquidation
Evolve IS Limited	£350.00
Total	£350.00

The choice of subcontractor was based on my perception of their experience and ability to perform this type of work and the complexity and nature of the assignment. I have also considered that the basis on which they will charge their fees represented value for money. I have reviewed the charges they have made, and I am satisfied that they are reasonable in the circumstances of this case.

Otherwise, I have not used any agents or professional advisors since my appointment as Joint Liquidator.

#### 8. FURTHER INFORMATION

An unsecured creditor may, with the permission of the court or with the concurrence of five per cent in value of the unsecured creditors (including the creditor in question) request further details of the Liquidators' remuneration and disbursements, within 21 days of receipt of this report. Any secured creditor may request the same details in the same time limit.

An unsecured creditor may, with the permission of the court or with the concurrence of ten per cent in value of the unsecured creditors (including the creditor in question), apply to court to challenge the amount and/or basis of the Liquidators' fees and the amount of any proposed expenses or expenses already incurred, within eight weeks of receipt of this report. Any secured creditor may make a similar application to court within the same time limit.

At ReSolve we always strive to provide a professional and efficient service. However, we recognise that it is in the nature of insolvency proceedings for disputes to arise from time to time. As such, should you have any comments or complaints regarding the administration of this case then in the first instance you should contact me at the address given in this letter.

If you consider that your comments or complaint have not been dealt with appropriately you should then put details of your concerns in writing to our complaints officer at [complaints@resolvegroupuk.com](mailto:complaints@resolvegroupuk.com) who will then formally invoke our complaints procedure and we will endeavour to deal with your complaint under the supervision of a partner unconnected with the appointment.

If you still feel that you have not received a satisfactory response, then you may be able to make a complaint to the Complaints Gateway operated by the Insolvency Service. Any such complaints should be completed online using the form here: [www.gov.uk/complain-about-insolvency-practitioner](http://www.gov.uk/complain-about-insolvency-practitioner). If you have difficulty accessing the online complaints form, you can also make your complaint through the Insolvency Service Enquiry Line at [insolvency.enquiryline@insolvency.gov.uk](mailto:insolvency.enquiryline@insolvency.gov.uk) or telephone: 0300 678 0015.

The Complaints Gateway will in turn determine if such complaint should be addressed by Mr Woodthorpe and Mr Supperstone's regulatory body.

Further details of the relevant policies applicable to you can be found here <http://www.resolvegroupuk.com/policies2/>.

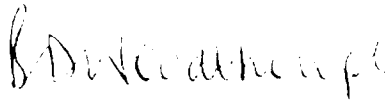
Should you have any queries regarding the conduct of the Liquidation or any other queries, please do not hesitate to contact Rachel Bryant of this office.

#### 9. NEXT STEPS

The winding up of the Company is now complete and I am seeking the release of Mark Supperstone and I as Joint Liquidators of the Company. Creditors and members should note that provided no objections to our release are received we shall obtain our release as Joint Liquidators following the delivery of the final account and notice to the Registrar of Companies, following which our case files will be placed in storage.

If creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Rachel Bryant of this office before my release.

Yours faithfully



Ben Woodthorpe  
Joint Liquidator

For enquiries regarding this correspondence please contact:

Contact name: Rachel Bryant  
Phone number: 020 7702 9775  
Email: [rachel.bryant@resolvegroupuk.com](mailto:rachel.bryant@resolvegroupuk.com)

Cameron Gunn, Mark Supperstone, Lee Manning, Chris Farrington, Ben Woodthorpe, Russell Payne and Simon Jagger are licensed to act as Insolvency Practitioners in the United Kingdom by the Institute of Chartered Accountants in England and Wales and act without personal liability at all times  
Please refer to the firm's privacy notice setting out your rights and explaining how your data will be used. The notice can be found on our website here [www.resolvegroupuk.com/policies2/](http://www.resolvegroupuk.com/policies2/).

APPENDIX I

STATUTORY INFORMATION

Company name:	Hummus Brothers Limited
Registered number:	05045547
Date of incorporation:	16 February 2004
Trading address:	128 Cheapside, London EC2V 6BT
Registered office:	C/o ReSolve Advisory Limited 22 York Buildings John Adam Street London WC2N 6JU
Date of <b>Liquidators'</b> appointment:	1 July 2020
Appointed by:	Creditors
Joint Liquidators:	Ben Woodthorpe and Mark Supperstone  ReSolve Advisory Limited 22 York Buildings John Adam Street London WC2N 6JU
EC Regulations of Insolvency Practitioners:	The EC Regulations apply to the proceedings, which are categorised as main proceedings with the meaning of the Regulation
Directors:	Fred Edwards Christian Mouysset Ivo Slezak

Shareholders:

Shareholder name	Shareholding
Ronen Givon	120,000 Ordinary shares 226,720 Preference shares
Christian Mouysset	150,000 Ordinary shares 215,395 Preference shares
Hannah Givon	30,000 Ordinary shares
Varun Khanna	9,885 Ordinary C shares 24,065 Ordinary D shares
Manav Gupta	12,035 Ordinary D shares
Nitin Prabhu	9,885 Ordinary C shares 24,065 Ordinary D shares
Suresh Patel	14,440 Ordinary D shares
Nita Patel	12,035 Ordinary D shares
Fred Edwards	5,330 Ordinary C shares 9,193 Ordinary D shares
Thomas Langlois-Meurinne	6,020 Ordinary D shares
Auriele Abiad	6,020 Ordinary D shares
Karthik Krishna	9,885 Ordinary C shares 12,035 Ordinary D shares
Luca Lombardi	2,275 Ordinary C shares
Andrius Jankunas	4,545 Ordinary C shares 6,090 Ordinary D shares
Ishan Kaul	9,095 Ordinary C shares 12,175 Ordinary D shares
Tim Burrage	6,820 Ordinary C shares 9,130 Ordinary D shares
Maxime Stevignon	1,365 Ordinary C shares 2,041 Ordinary D shares
Ardash Sinha	4,550 Ordinary C shares 6,090 Ordinary D shares
Salim Janmohamed	7,610 Ordinary D shares
Jonathan Hassall	1,055 Ordinary D shares
Victor Shohet	7,384 Ordinary D shares
Enguerran Loos	1,055 Ordinary D shares
Alon Avner	7,912 Ordinary D shares
Fabian Struengmann	7,384 Ordinary D shares
Steve Mann	3,376 Ordinary D shares
Seedrs	16,677 Ordinary D shares

APPENDIX II

RECEIPTS AND PAYMENTS ACCOUNT

HUMMUS BROTHERS LIMITED - IN CREDITORS VOLUNTARY LIQUIDATION  
SUMMARY OF JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS  
FROM 1 JULY 2020 TO 9 JUNE 2022

	Notes	From 01-Jul-21 to 09-Jun-22 £	Total receipts / payments to date £
<b>RECEIPTS</b>			
Transfer to liquidation			104,390.95
Unclaimed Preferential Dividend transfer from Administration		1,277.29	1,277.29
Refund of Bank Charges		474.45	474.45
VAT Refund from Administration Period		-	214.81
		<u>1,751.74</u>	<u>106,357.50</u>
<b>PAYMENTS</b>			
Office Holders Fees		(10,702.43)	(50,702.43)
Storage costs		(2,062.20)	(2,494.20)
Statutory Advertising		-	(182.00)
Trade and Expense creditors		31.56	(12,338.88)
Employees / Directors		53.02	(461.36)
Redundancy Payments Service - Cheque - Preferential creditors claim from Administration		-	(36,710.77)
Redundancy Payments Service - Unsecured dividend		-	(1,888.69)
PAYE / NIC deductions on dividends		-	(139.80)
Unclaimed Dividends - Preferential from Administration	1	(1,277.29)	(1,277.29)
Unclaimed Dividends from Liquidation	1	(84.58)	(84.58)
ISA Fees	1	(51.50)	(51.50)
Bank Charges		-	(26.00)
		<u>(14,093.42)</u>	<u>(106,357.50)</u>
<b>BALANCE</b>			
Receipts less payments		<u>(12,341.68)</u>	<u>-</u>
<b>REPRESENTED BY</b>			
Current account (non-interest bearing)		-	-
		<u>-</u>	<u>-</u>

Ben Woodthorpe  
Joint Liquidator

1. Unclaimed dividends totalling £1,361.87 were transferred to the Insolvency Services Account, representing £1,277.29 in respect of a preferential distribution paid in the preceding Administration, and £84.58 in respect of an unsecured dividend paid in the Liquidation.

## APPENDIX III

### LIQUIDATORS' CHARGE OUT RATES, EXPENSES POLICY, NARRATIVE AND TIME COSTS SUMMARY

#### Joint Liquidators' charge out rates

Charge out rates used are appropriate to the skills and experience of a member of staff and the work that they perform. Time is recorded in six-minute units. Narrative is recorded to explain the work undertaken and the time that has been spent is analysed into different categories of work. The hourly charge out rates to be used on this case are as follows. Please note that the rates increased on 1 May 2021:

Staff grade	Rate per hour from 1 May 2021 (£)	Rate per hour from 1 January 2020 (£)	Rate per hour from 30 April 2018 (£)	Rate per hour from 1 January 2016 (£)
Partner	625 - 755	625 - 755	550 - 755	510
Director	515 - 535	515	450	415
Senior Manager	435	435	395	395
Manager	375	375	350	340
Assistant Manager	305	305	305	305
Senior Administrator	255	255	255	255
Administrator	220	220	220	195
Junior Administrator	175	175	175	145

Secretarial and support staff are not charged to the cases concerned, being accounted for as an overhead of ReSolve Advisory Limited. Our cashier is charged at the Senior Administrator rate. The charge out rate for Ben Woodthorpe the lead office holder in this case, is £625 per hour.

The charge out rates are reviewed periodically (no more than once a year) and are adjusted to take account of inflation and the firm's overheads.

#### Expense policy

In accordance with Statement of Insolvency Practice 9, the basis of expense allocation must be fully disclosed to creditors. Expenses are categorised as either Category 1 or Category 2 expenses:

#### Category 1

These are payments to persons providing the service to which the expense relates who are not an associate of the office holder. Category 1 expenses can be paid without creditor approval. Examples of Category 1 expenses are statutory advertising, external meeting room hire, external storage, specific bond insurance, external information hosting charges, and Company search fees.

#### Category 2

These are payments to associates or which have an element of shared costs. Before being paid, Category 2 expenses require approval in the same manner as an office holder's remuneration. Category 2 expenses require approval whether paid directly from the estate or as a disbursement. Category 2 expenses that are likely to be incurred, and require specific approval include:

Mileage	45 pence per mile paid to staff working on the insolvency appointment
Photocopying	20 pence per sheet of paper for reporting purposes (correspondence will be digital where at all possible to minimise this expense)

Category 1 and Category 2 expenses are subject to the rights of creditors to seek further information about them or challenge them.

Professional advisors may be instructed to assist the office holder on the case where they consider that such assistance is necessary to enable them to appropriately administer the case. The fees charged by any professional advisors used will be recharged at cost to the case. Where the professional advisor is not an associate of the office holder it will be for the office holder to agree the basis of their fees. Where the professional advisor is an associate of the office holder it will be for those responsible for fixing the basis of the office holder's remuneration to approve payments to them. The fees of any professional advisors are subject to the rights of creditors to seek further information about them or challenge them. Professional advisors that may be instructed on a case include:

- Solicitors/Legal Advisors,
- Auctioneers/Valuers,
- Accountants,
- Quantity Surveyors,
- Estate Agents,
- Pension specialists,
- Employment Claims specialists, and
- GDPR/Cyber Security specialists.

Narrative of work carried out in the Reporting Period:

#### Administration and Planning

This represents the routine administrative work that is required of the office holders and their staff, together with the control and supervision of the work done on the case by the office holders and their staff. It does not give direct financial benefit to the creditors, but has to be undertaken by the office holders to meet their requirements under the insolvency legislation and the SIP, which set out required practices that office holders must follow:

##### Case planning/monitoring

- Maintaining physical case files and electronic case details on IPS
- Case planning and Liquidation
- Requesting final clearances from HMRC

##### Cashiering

- Dealing with the day to day management of the internal cash book.
- Reconciling the Company's bank account.
- Dealing with unclaimed dividends and payments to the ISA

##### General Administration

- Preparing documentation required and dealing with all routine correspondence
- Ongoing review of case bordereau, and
- Maintaining physical case files and electronic case details on IPS

#### Creditors

The office holders need maintain up to date records of the names and addresses of creditors, together with the amounts of their claims as part of the management of the case, and to ensure that notices and reports can be issued to the creditors. The office holders will also have to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they are received. The office holders are required to undertake this work as part of their statutory obligations.



## Unsecured

- Dealing with creditor correspondence and telephone conversations
- Preparing correspondence to HMRC and advising them of our appointment
- Liaising with HMRC in respect of the VAT refunds
- Claiming the final VAT and preparing a Deed of Reassignment of the VAT to Resolve, and
- Maintaining creditor information on the internal case management systems

## Statutory

These activities involve complying with legislation including but not limited to; The IA86, The IR16, The Companies Act 2006, The Bribery Act 2010, the Money Laundering Regulations 2017, SIPs, and Pension Regulations. These activities do not add any direct benefit to creditors, and they form part of the statutory obligations of the Liquidation.

- Ensuring statutory lodgements and tax lodgement obligations are met
- Preparation and delivery of all statutory documentation.
- Dealing with statutory issues required under IA86, IR 2016 and the Statements of Insolvency Practice.
- Filing documents with Companies House and
- Preparing Liquidation progress reports

## Time charged

### Reporting Period

A total of 37 hours has been spent for the period 1 July 2021 to 9 June 2022 at an average charge out rate of £284 per hour bringing the total cost to £10,433.

A summary table is shown below:

	PARTNER / DIRECTOR		MANAGER		OTHER SENIOR PROFESSIONAL		TOTAL		AVERAGE RATE
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
<b>Administration &amp; Planning</b>									
Case planning / monitoring	0.10	62.50	0.70	234.50	0.50	141.00	1.30	438.00	336.92
Cashiering	1.30	740.50	5.20	1,705.00	9.30	2,244.50	15.80	4,690.00	296.84
Reporting	-	-	-	-	-	-	-	-	-
Compliance / technical	-	-	-	-	-	-	-	-	-
General administration	0.40	250.00	0.60	190.00	4.00	814.50	5.00	1,254.50	250.90
	<b>1.80</b>	<b>1,053.00</b>	<b>6.50</b>	<b>2,129.50</b>	<b>13.80</b>	<b>3,200.00</b>	<b>22.10</b>	<b>6,382.50</b>	<b>288.80</b>
<b>Creditors</b>									
Preferential	-	-	-	-	-	-	-	-	-
Unsecured	0.30	187.50	2.00	701.00	2.50	550.00	4.80	1,438.50	299.69
Employees	-	-	-	-	1.80	396.00	1.80	396.00	220.00
Creditors committee	-	-	-	-	-	-	-	-	-
	<b>0.30</b>	<b>187.50</b>	<b>2.00</b>	<b>701.00</b>	<b>4.30</b>	<b>946.00</b>	<b>6.60</b>	<b>1,834.50</b>	<b>277.95</b>
<b>Realisation of Assets</b>									
Sale of business / assets	-	-	-	-	-	-	-	-	-
Property - freehold and leasehold	-	-	-	-	-	-	-	-	-
Other assets	0.10	62.50	0.60	183.00	-	-	0.70	245.50	350.71
	<b>0.10</b>	<b>62.50</b>	<b>0.60</b>	<b>183.00</b>	<b>-</b>	<b>-</b>	<b>0.70</b>	<b>245.50</b>	<b>350.71</b>
<b>Statutory</b>									
Statutory paperwork / form completion	-	-	2.60	793.00	4.50	990.00	7.10	1,783.00	251.13
Filing documents with CH / Court	-	-	-	-	-	-	-	-	-
Reporting to creditors	0.30	187.50	-	-	-	-	0.30	187.50	625.00
	<b>0.30</b>	<b>187.50</b>	<b>2.60</b>	<b>793.00</b>	<b>4.50</b>	<b>990.00</b>	<b>7.40</b>	<b>1,970.50</b>	<b>266.28</b>
<b>Total hours and cost</b>	<b>2.50</b>	<b>1,490.50</b>	<b>11.70</b>	<b>3,806.50</b>	<b>22.60</b>	<b>5,136.00</b>	<b>36.80</b>	<b>10,433.00</b>	<b>283.51</b>

## Cumulative hours

A total of 126 hours were spent for the period 1 July 2020 to 9 June 2022 at an average charge out rate of £308 per hour bringing the total costs in this matter to £38,765

A summary table is shown below:

	PARTNER / DIRECTOR		MANAGER		OTHER SENIOR PROFESSIONAL		TOTAL		AVERAGE RATE
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	
<b>Administration &amp; Planning</b>									
Case planning / monitoring	0.40	250.00	2.50	783.50	4.30	1,220.50	7.20	2,254.00	313.06
Cashiering	2.80	1,546.00	10.80	3,504.00	12.40	3,023.50	26.00	8,073.50	310.52
Reporting	-	-	-	-	-	-	-	-	-
Compliance / technical	-	-	-	-	-	-	-	-	-
General administration	0.60	375.00	2.00	630.00	4.00	814.50	6.60	1,819.50	275.68
	<b>3.80</b>	<b>2,171.00</b>	<b>15.30</b>	<b>4,917.50</b>	<b>20.70</b>	<b>5,058.50</b>	<b>39.80</b>	<b>12,147.00</b>	<b>305.20</b>
<b>Creditors</b>									
Unsecured	-	-	-	-	-	-	-	-	-
Unsecured	3.70	2,290.50	60.20	18,673.00	9.60	2,172.50	73.50	23,136.00	314.78
Employees	-	-	-	-	2.10	508.50	2.10	508.50	242.14
Creditors committee	-	-	-	-	-	-	-	-	-
	<b>3.70</b>	<b>2,290.50</b>	<b>60.20</b>	<b>18,673.00</b>	<b>11.70</b>	<b>2,681.00</b>	<b>75.60</b>	<b>23,644.50</b>	<b>312.76</b>
<b>Realisation of Assets</b>									
Sale of business / assets	-	-	0.10	43.50	-	-	0.10	43.50	435.00
Property - freehold and leasehold	-	-	-	-	-	-	-	-	-
Other assets	0.10	62.50	0.60	183.00	-	-	0.70	245.50	350.71
	<b>0.10</b>	<b>62.50</b>	<b>0.70</b>	<b>226.50</b>	<b>-</b>	<b>-</b>	<b>0.80</b>	<b>289.00</b>	<b>361.25</b>
<b>Statutory</b>									
Statutory paperwork / form completion	0.20	125.00	3.30	1,006.50	4.90	1,060.00	8.40	2,191.50	260.89
Filing documents with CH / Court	-	-	-	-	-	-	-	-	-
Reporting to creditors	0.30	187.50	1.00	305.00	-	-	1.30	492.50	378.85
	<b>0.50</b>	<b>312.50</b>	<b>4.30</b>	<b>1,311.50</b>	<b>4.90</b>	<b>1,060.00</b>	<b>9.70</b>	<b>2,684.00</b>	<b>276.70</b>
<b>Total hours and cost</b>	<b>8.10</b>	<b>4,836.50</b>	<b>80.50</b>	<b>25,128.50</b>	<b>37.30</b>	<b>8,799.50</b>	<b>125.90</b>	<b>38,764.50</b>	<b>307.90</b>

The above costs exclude VAT.

APPENDIX IV

Notice about final dividend position

HUMMUS BROTHERS LIMITED ("**the Company**") – In **Creditors'** Voluntary Liquidation

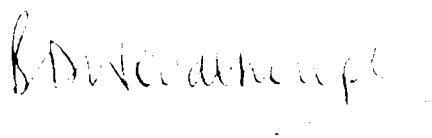
Company registered number: 05045547

Notice is given under rule 14.36 of The Insolvency (England and Wales) Rules 2016, by Ben Woodthorpe and Mark Supperstone, the Joint Liquidators, to the creditors of Hummus Brothers Limited, that no further dividend will be declared to unsecured creditors

There will not be any further dividends declared to non-preferential unsecured creditors as the funds realised have been used to pay prior dividends to non-preferential unsecured creditors, and to meet the expenses of the Liquidation.

Creditors requiring further information regarding the above, should either contact me at ReSolve Advisory Limited, 22 York Buildings, London, WC2N 6JU, or contact Rachel Bryant by email at [rachel.bryant@resolvegroupuk.com](mailto:rachel.bryant@resolvegroupuk.com) or by phone on 020 7702 9775.

DATED THIS 14TH DAY OF JUNE 2022



Ben Woodthorpe  
Joint Liquidator

APPENDIX V

Notice of Final Account of

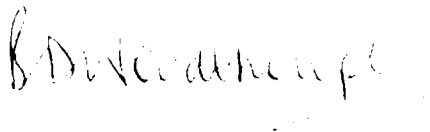
**HUMMUS BROTHERS LIMITED (“the Company”) – In Creditors’ Voluntary Liquidation**

Company registered number: 05045547

NOTICE IS GIVEN by the Joint Liquidators, Ben Woodthorpe and Mark Supperstone under rule 6.28 of The Insolvency (England and Wales) Rules 2016 and section 106 of The Insolvency Act 1986 that the Company’s affairs have been fully wound up.

1. Creditors have the right under rule 18.9 of The Insolvency (England and Wales) Rules 2016 to request further details of the Liquidators’ remuneration and expenses. That request must be made to the Liquidators within 21 days of receipt of the final account, and with either the permission of the Court, or with the concurrence of 5 per cent in value of the unsecured creditors (including the creditor in question). Secured creditors may also request further details.
2. Creditors have the right under rule 18.34 of The Insolvency (England and Wales) Rules 2016 to apply to Court to challenge the amount and/or basis of the Liquidators’ fees, and/or the amount of any expenses incurred. That application must be made within eight weeks of receipt of the final account, and with either the permission of the Court, or with the concurrence of 10 per cent in value of the creditors (including the creditor in question). Secured creditors may also make an application.
3. Creditors may object to the release of the Liquidators by giving notice in writing to the Liquidators at the address given below before the end of the prescribed period. The prescribed period will end at the later of: eight weeks after delivery of this notice; or, if any request for information regarding the Liquidators’ remuneration and/or expenses is made under rule 18.9, or if any application is made to Court to challenge the Liquidators’ fees and/or expenses under rules 18.34 or 18.35, when that request or application is finally determined.
4. The Liquidators will vacate office under section 171 of the Insolvency Act 1986 when, upon expiry of the prescribed period that creditors have to object to their release, they deliver to the Registrar of Companies the final account and a notice saying whether any creditor has objected to their release.
5. The Liquidators will be released under section 173 of the Insolvency Act 1986 at the same time as vacating office, unless any creditors objected to their release.

DATED THIS 14TH DAY OF JUNE 2022



Ben Woodthorpe  
Joint Liquidator

APPENDIX VI

Preferential Creditors

Creditor Name	Amount £
Bartosz Rosol	127.54
Francesca Patore	33.98
Marcin Jablonski	528.13
Jack Henry Hewitt	0.92
Andrew McDowell	292.78
Marcin Konert	293.94
<hr/>	
Total Preferential unclaimed dividends	<b>£1,227.29</b>

---

Unsecured Creditors

Creditor Name	Amount £
TIPPS	31.56
Francesca Patore	0.56
Lucie Markova	8.35
Michael McDowell	0.04
Xianyuan Wu	1.66
Bartosz Rosol	17.63
Piotr Kazalski	24.78
<hr/>	
Total Unsecured Creditors	<b>£84.58</b>

---