

# 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 06270978

Company name in full Pinnacle Home Improvements UK Limited

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

### 2 Liquidator's name

Full forename(s) James Alexander

Surname Snowdon

### 3 Liquidator's address

Building name/number 6th Floor

Street 2 London Wall Place

Post town London

County/Region

Postcode EC2Y 5AU

Country

### 4 Liquidator's name ①

Full forename(s) Michael Colin John

Surname Sanders

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

### 5 Liquidator's address ②

Building name/number 6th Floor

Street 2 London Wall Place

Post town London

County/Region

Postcode EC2Y 5AU

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

*James Martin*

X

Signature date

<sup>d</sup>2

<sup>d</sup>1

<sup>m</sup>1

<sup>m</sup>1

<sup>y</sup>2

<sup>y</sup>0

<sup>y</sup>2

<sup>y</sup>2

**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 Reid, Kimberley

Company name Macintyre Hudson LLP

Address  
6th Floor  
2 London Wall Place

Post town London

County/Region

Postcode E C 2 Y 5 A U

Country

DX

Telephone 0207 429 4100

**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)**

## Pinnacle Home Improvements UK Limited – In Creditors' Voluntary Liquidation

### LIQUIDATORS' FINAL ACCOUNT TO CREDITORS AND MEMBERS

#### EXECUTIVE SUMMARY

A summary of the current position is detailed below.

Asset (£)	Estimated to realise as per Director's Statement of Affairs (£)	Realisations in the Liquidation in the reporting period (£)
Book Debts	Uncertain	Nil
Computer Equipment	Nil	Nil
Fixtures & Fittings	Nil	Nil
Bank Refund	-	2,497.49
<b>Total</b>	<b>-</b>	<b>2,497.49</b>

Expense	Total Expenses incurred (£)	Total Expense paid (£)
Office Holders Fees	24,919.50	2,081.24
Bonds	62.50	-
Advertising	174.51	-
<b>Total</b>	<b>25,156.51</b>	<b>2,081.24</b>

Dividends	Distribution/ dividend paid to date (£)
Secured creditors	Nil
Preferential Creditors	N/A
Unsecured creditors	Nil

#### STATUTORY INFORMATION

Company name:	Pinnacle Home Improvements UK Limited
Company number:	06270978
Trading address:	23-24 Ozengell Place, Eurokent Business Park, Ramsgate, CT12 6PB
Registered office:	MHA MacIntyre Hudson, 6 <sup>th</sup> Floor, 2 London Wall Place, London, EC2Y 5AU
Former registered office:	23-24 Ozengell Place, Eurokent Business Park, Ramsgate CT12 6PB
Principal trading activity:	Double glazing / Home improvements
Joint Liquidators' names:	James Alexander Snowdon and Michael Colin John Sanders
Joint Liquidators' address:	MHA MacIntyre Hudson, 6 <sup>th</sup> Floor, 2 London Wall Place, London, EC2Y 5AU
Former Liquidator:	Adrian Paul Dante, Victoria Court, 17-21 Ashford Road, Maidstone, Kent, ME14 5DA. Appointed between 24 September 2020 and 05 February 2021.

Date of appointment: 24 September, 2020

Actions of Joint Liquidators': Any act required or authorised under any enactment to be done by a Liquidator may be done by either or both of the Liquidators acting jointly or alone.

## **LIQUIDATORS' ACTIONS SINCE APPOINTMENT**

Since my appointment as Joint Liquidator, I have carried out all the required statutory duties and commenced an investigation following correspondence received from creditors.

Please note that the combined assets listed in the Director's Statement of Affairs had an uncertain estimated to realise value and I confirm that these assets have not been realised to date. The Liquidators' have not been able to locate any information in relation to the book debts and given the time that has passed I have decided to now close the Liquidation.

Please note that during the reporting period, £2,497.49 was received in respect of a bank refund which has been utilised against outstanding costs. There have been no other realisations in the reporting period.

There is certain work that I am required by the insolvency legislation to undertake in connection with the Liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since the commencement of the Liquidation is contained in Appendix 1.

## **RECEIPTS AND PAYMENTS ACCOUNT**

My Receipts & Payments Account for whole period since appointment as well as for the period commencing 24 September 2021 ("the reporting period") is included at Appendix 2.

### **RECEIPTS IN THE REPORTING PERIOD**

#### **Bank refund**

£2,497.49 has been received in respect of a bank refund and this was received during the reporting period

### **PAYMENTS IN THE REPORTING PERIOD**

#### **Office Holders Fees**

MHA Macintyre Hudson have been paid £2,081.24 plus VAT in respect of office holders fees. Further information is enclosed in this report.

#### **VAT Irrecoverable**

£416.25 has been incurred in connection to VAT. It is not commercial to recover this from HM Revenue & Customs ("HMRC") due to the delays that they are experiencing in processing refunds and the expected closure of the Liquidation.

## **ASSET REALISATIONS**

#### **Bank Refund**

The only asset realisation in the period is a bank refund of £2,497.49. This was not included in the Director's Statement of Affairs and no further sums are expected.

### Fixtures and Fittings and Computer Equipment

The Statement of Affairs listed this asset with a nil estimated to realise value. I can confirm that no realisations of this nature have been made in the estate.

### Book Debts

The Statement of Affairs listed book debts with an estimated to realise value of uncertain. Following appointment, I was not able to obtain any information relating to the book debts and therefore no realisations have been made.

## **LIABILITIES**

### **Secured Creditors**

An examination of the Company's mortgage register held by the Registrar of Companies, showed that the Company has the following charges outstanding:

Persons Entitled	Charge Code	Created	Delivered	Brief Description
National Westminster Bank PLC	0627 0978 0003	09 June 2016	27 June 2016	Contains fixed charge
HSBC Bank Plc	0627 0978 0002	01 October 2013	10 October 2013	L/H 23 & 24 ozengell place, eurokeny business park
HSBC Bank Plc	0627 0978 0001	17 September 2013	24 September 2013	Notification of addition to or amendment of charge

### **Preferential Creditors**

The Director's Statement of Affairs anticipated no claims from preferential creditors. There have been no claims received to date.

### **Crown Creditors**

The Director's Statement of Affairs included £4,500 owed to HMRC. HMRC have advised that they do not have a claim against the Company.

### **Non-Preferential Unsecured Creditors**

The Director's Statement of Affairs included 26 non-preferential unsecured creditors with an estimated total liability of £186,649. I have received claims from 3 creditors at a total of £61,868. I have not received claims from 23 creditors with original estimated claims in the Statement of Affairs of £124,780.

## **DIVIDEND PROSPECTS**

A dividend will not be declared to any class of creditor due to insufficient asset realisations.

## **INVESTIGATION INTO THE AFFAIRS OF THE COMPANY**

I undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved. Specifically, I recovered, listed, and reviewed the Company's accounting records;

obtained and reviewed copy bank statements for the 3 years months prior to the Company ceasing to trade from the Company's bankers; and compared the information in the Company's last set of accounts with that contained in the statement of affairs lodged in the liquidation and made enquiries about the reasons for the changes.

Following my appointment, I received correspondence from creditors and carried out further investigations relating to the conduct of the Company and the Directors. These investigations have not resulted in a return to the estate but I can confirm that within three months of my appointment as Liquidator, I am required to submit a confidential report to the Secretary of State to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present Director would make them unfit to be concerned with the management of the Company. I would confirm that my report has been submitted.

## **PRE-APPOINTMENT REMUNERATION**

The Board previously authorised the payment of a fee of £5,000 plus VAT for assistance with preparing the Statement of Affairs and arranging the decision procedure for creditors to appoint a liquidator.

The fee for preparing the Statement of Affairs and arranging the decision procedure for creditors to appoint a Liquidator was paid by the Company prior to appointment.

## **LIQUIDATORS' REMUNERATION**

My remuneration was approved on a time cost basis based on a fees estimate of £15,464.00. The fees estimate acts as a cap, and I cannot draw remuneration in excess of that estimate without first seeking approval from the creditors. My total time costs to 20 September 2022 amount to £26,091.50, representing 90.30 hours of work at a blended charge out rate of £288.94 per hour, of which £10,715.00, representing 33.40 hours of work, was charged in the period since 24 September 2021. The actual blended charge out rate incurred compares with the estimated blended charge out rate of £244.30 in my fees estimate.

To date, £2,081.24 plus VAT has been paid in respect of my fees. The balance will be written off due to insufficient funds in the estate.

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/>. Details about how an office holder's fees may be approved for each case type are available in a series of Guidance Notes issued with Statement of Insolvency Practice 9, and they can be accessed at <http://www.creditorinsolvencyguide.co.uk/>. There are different versions of these Guidance Notes, and in this case please refer to the most recent version. Please note that we have also provided further information about an office holder's remuneration and expenses in our practice fee recovery sheet.

## **LIQUIDATORS' EXPENSES**

Expenses are any payments from the estate which are neither an office holder's remuneration nor a distribution to a creditor or a member. Expenses also includes disbursements. Disbursements are payments which are first met by the office holder and then reimbursed to the office holder from the estate. Expenses are split into:

- category 1 expenses, which are payments to persons providing the service to which the expense relates who are not an associate of the office holder: and
- category 2 expenses, which 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.

I have incurred total expenses of £237.01. I have not been able to draw any expenses in this matter.

I have incurred the following expenses in the period since the commencement of the Liquidation, none of which have been incurred in the reporting period:

Type of expense	Amount incurred/ accrued in the reporting period
Advertising	£174.51
Insurance/bonds (Marsh)	£62.50
<b>Total</b>	<b>£237.01</b>

## SUMMARY

The winding up of the Company is now for all practical purposes complete and I am seeking the release of myself and Michael Colin John Sanders 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 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 Kimberley Reid by email at [kimberley.reid@mhllp.co.uk](mailto:kimberley.reid@mhllp.co.uk), or by phone on 0207 429 4100 before our release.

Yours faithfully,



**James Alexander Snowdon**  
**JOINT LIQUIDATOR**  
 Authorised to act in the UK by the  
 Institute of Chartered Accountants in England and Wales



## Appendix 1

### 1. Administration

This represents the work involved in the routine administrative functions of the case by the office holder and their staff, together with the control and supervision of the work done on the case by the office holder and their managers. It does not give direct financial benefit to the creditors but has to be undertaken by the office holder to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Setting up electronic case files
- Setting up the case on the practice's electronic case management system and entering data.
- Issuing the statutory notifications to creditors and other required on appointment as office holder, including gazetting the office holders' appointment.
- Obtaining a specific penalty bond.
- Convening a decision procedure to seek a decision from creditors to approve the officeholders' remuneration.
- Dealing with all routine correspondence and emails relating to the case.
- Opening, maintaining, and managing the office holders' estate bank account.
- Creating, maintaining, and managing the office holders' cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case-by-case administrators.
- Preparing, reviewing, and issuing annual progress reports to creditors and members.
- Filing returns at Companies House.
- Preparing and filing Corporation Tax returns.

### 2. Creditors

Claims of creditors - the office holder needs to 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 holder also needs to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they are received. The office holder is required to undertake this work as part of his statutory functions.

- Dealing with creditor correspondence, emails, and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.

### 3. Investigations

- Submitting an online return on the conduct of the directors as required by the Company Directors Disqualification Act.

Pinnacle Home Improvements UK Limited  
(In Liquidation)  
JOINT LIQUIDATORS' RECEIPTS AND PAYMENTS ACCOUNT

	Statement of affairs £	From 24/09/2021 To 20/09/2022 £	From 24/09/2020 To 20/09/2022 £
<b>RECEIPTS</b>			
Fixtures & Fittings	NIL	0.00	0.00
Computer Equipment	NIL	0.00	0.00
Book Debts	Uncertain	0.00	0.00
Bank Refund		2,497.49	2,497.49
		<u>2,497.49</u>	<u>2,497.49</u>
<b>PAYMENTS</b>			
Office Holders Fees		2,081.24	2,081.24
VAT Irrecoverable		416.25	416.25
Trade & Expense Creditors	(54,193.67)	0.00	0.00
Directors Loan Account	(60,000.00)	0.00	0.00
HSBC Bank Plc (Overdraft)	(20,000.00)	0.00	0.00
HSBC Bank Plc (Bounce Back Loan)	(50,000.00)	0.00	0.00
HM Revenue & Customs (CT)	(4,500.00)	0.00	0.00
Ordinary Shareholders	(100.00)	0.00	0.00
		<u>2,497.49</u>	<u>2,497.49</u>
Net Receipts/(Payments)		<u>0.00</u>	<u>0.00</u>
<b>MADE UP AS FOLLOWS</b>			
		<u>0.00</u>	<u>0.00</u>

**Pinnacle Home Improvements UK Limited**  
(In Creditors Voluntary Liquidation)

Analysis of time costs for the period 24 September 2021 to 20 September 2022

Classification of Work	Partner		Director		Manager		Administrator		Assistant		Cashier		Total Hours	Time Cost	Average Hourly Rate
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)		£	£
Administration and Planning	0.20	113.00	0.00	0.00	5.00	2,054.00	5.00	1,498.00	3.60	720.00	0.00	0.00	13.80	4,385.00	317.75
Case Accounts	0.10	56.50	0.00	0.00	0.00	0.00	0.00	0.00	0.40	80.00	0.00	0.00	0.50	136.50	273.00
Case Review and Case Diary Management	0.00	0.00	0.00	0.00	0.70	301.00	2.20	726.00	2.40	480.00	0.00	0.00	5.30	1,507.00	284.34
Cashiering	0.10	56.50	0.00	0.00	0.20	80.00	0.30	120.00	0.00	0.00	2.20	495.00	2.80	751.50	268.39
Communicating with Creditors	0.00	0.00	0.00	0.00	0.20	86.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	86.00	430.00
Investigations	0.00	0.00	0.00	0.00	0.10	45.00	3.80	1,254.00	0.00	0.00	0.00	0.00	3.90	1,299.00	333.08
Realisation of Assets	0.00	0.00	0.00	0.00	0.20	86.00	0.00	0.00	0.00	0.00	0.00	0.00	0.20	86.00	430.00
Statutory Reporting Matters	0.40	226.00	0.00	0.00	2.20	916.00	3.60	1,107.00	0.00	0.00	0.00	0.00	6.20	2,249.00	362.74
Strategy Case Planning	0.00	0.00	0.00	0.00	0.50	215.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	215.00	430.00
<b>Total</b>	<b>0.80</b>	<b>452.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9.10</b>	<b>3,783.00</b>	<b>14.90</b>	<b>4,705.00</b>	<b>6.40</b>	<b>1,280.00</b>	<b>2.20</b>	<b>495.00</b>	<b>33.40</b>	<b>10,715.00</b>	<b>320.81</b>
Average Hourly Rate, £		565.00		0.00		415.71		315.77		200.00		225.00			

**Pinnacle Home Improvements UK Limited**  
(In Creditors Voluntary Liquidation)

Analysis of time costs for the period 24 September 2020 to 20 September 2022

Classification of Work	Partner		Director		Manager		Administrator		Assistant		Cashier		Total Hours	Time Cost	Average Hourly Rate
	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)	Hours	Cost (£)		£	£
Administration and Planning	0.30	169.50	5.00	2,075.00	5.30	2,198.50	14.25	4,092.50	11.75	2,137.50	0.00	0.00	36.60	10,673.00	291.61
Case Accounts	0.10	56.50	0.00	0.00	0.00	0.00	0.00	0.00	0.40	80.00	0.00	0.00	0.50	136.50	273.00
Case Review and Case Diary Management	0.00	0.00	0.00	0.00	2.10	859.50	5.80	1,841.50	5.70	1,140.00	0.00	0.00	13.60	3,841.00	282.43
Cashiering	0.10	56.50	0.00	0.00	0.20	80.00	1.50	500.00	1.60	295.00	4.00	900.00	7.40	1,831.50	247.50
CDDA Reports	0.30	169.50	0.00	0.00	0.10	31.50	0.70	164.50	0.00	0.00	0.00	0.00	1.10	365.50	332.27
Communicating with Creditors	0.00	0.00	0.00	0.00	0.30	129.00	11.20	3,240.00	2.10	367.50	0.00	0.00	13.60	3,736.50	274.74
Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.90	270.00	0.00	0.00	0.00	0.00	0.90	270.00	300.00
Investigations	0.00	0.00	0.00	0.00	0.10	45.00	6.40	1,974.00	0.00	0.00	0.00	0.00	6.50	2,019.00	310.62
IPS Setup & Maintenance	0.00	0.00	0.00	0.00	0.30	99.50	0.00	0.00	0.00	0.00	0.00	0.00	0.30	99.50	331.67
Non-Pref Claim Adjudication	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.20	385.00	0.00	0.00	2.20	385.00	175.00
Realisation of Assets	0.00	0.00	0.00	0.00	0.20	86.00	0.60	141.00	0.00	0.00	0.00	0.00	0.80	227.00	283.75
Statutory Reporting Matters	0.40	226.00	0.00	0.00	2.20	916.00	3.60	1,107.00	0.00	0.00	0.00	0.00	6.20	2,249.00	362.74
Strategy Case Planning	0.00	0.00	0.00	0.00	0.60	258.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60	258.00	430.00
<b>Total</b>	<b>1.20</b>	<b>678.00</b>	<b>5.00</b>	<b>2,075.00</b>	<b>11.40</b>	<b>4,703.00</b>	<b>44.95</b>	<b>13,330.50</b>	<b>23.75</b>	<b>4,405.00</b>	<b>4.00</b>	<b>900.00</b>	<b>90.30</b>	<b>26,091.50</b>	<b>288.94</b>
<b>Average Hourly Rate, £</b>		<b>565.00</b>		<b>415.00</b>		<b>412.54</b>		<b>296.56</b>		<b>185.47</b>		<b>225.00</b>			

## **Notice of Final Account of**

### **Pinnacle Home Improvements UK Limited ("the Company") – In Creditors' Voluntary Liquidation**

**Company registered number: 06270978**

**NOTICE IS GIVEN** by the Joint Liquidators, James Alexander Snowdon and Michael Colin John Sanders, 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% 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 8 weeks of receipt of the final account, and with either the permission of the Court, or with the concurrence of 10% 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: 8 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.

Creditors requiring further information regarding the above, should either contact me at 6th Floor, 2 London Wall Place, London, EC2Y 5AU, or contact Kimberley Reid by telephone on 0207 429 4100, or by email at [kimberley.reid@mhllp.co.uk](mailto:kimberley.reid@mhllp.co.uk).

DATED THIS 20TH DAY OF September 2022



**James Alexander Snowdon**  
**Joint Liquidator**  
**Authorised to act in the UK by the**  
**Institute of Chartered Accountants in England and Wales**

**Notice about final dividend position**

**Pinnacle Home Improvements UK Limited ("the Company") – In Creditors' Voluntary Liquidation**

**Company registered number: 06270978**

Notice is given under rule 14.36 of The Insolvency (England and Wales) Rules 2016, by James Alexander Snowdon and Michael Colin John Sanders, the Joint Liquidators to the creditors of Pinnacle Home Improvements UK Limited, that no dividend will be declared to unsecured creditors

A dividend will not be declared to unsecured creditors as insufficient assets were realised.

Creditors requiring further information regarding the above, should either contact me at 6th Floor, 2 London Wall Place, London, EC2Y 5AU, or contact Kimberley Reid by telephone on 0207 429 4100, or by email at [kimberley.reid@mhllp.co.uk](mailto:kimberley.reid@mhllp.co.uk).

DATED THIS 20<sup>th</sup> DAY OF SEPTEMBER 2022



**James Alexander Snowdon**  
**Joint Liquidator**  
**Authorised to act in the UK by the**  
**Institute of Chartered Accountants in England and Wales**