

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

FRIDAY



A20 *A7ZCV79M* 15/02/2019 #42
COMPANIES HOUSE

For more information, please
visit the Companies House
website

1 Company details

Company number 07867079
Company name in full Denmans Garden Limited (in Liquidation)

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

2 Liquidator's name

Full forename(s) Anthony
Surname Murphy

3 Liquidator's address

Building name/number 20 Midtown
Street 20 Procter Street
Post town Holborn
County/Region London
Postcode WC1V 6NX
Country United Kingdom

4 Liquidator's name ①

Full forename(s)
Surname

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

5 Liquidator's address ②

Building name/number
Street
Post town
County/Region
Postcode
Country

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

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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.

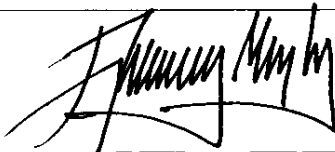
8

Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d 1 ^d 1 / ^m 0 ^m 2 ^y 2 ^y 0 ^y 1 ^y 9

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	Zak Wilde
Company name	Harrisons Business Recovery & Insolvency (London) Limited
Address	20 Midtown 20 Procter Street
Post town	Holborn
County/Region	London
Postcode	W C 1 V 6 N X
Country	United Kingdom
DX	
Telephone	0207 317 9160



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 or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse

**Liquidator's Final Account to
Creditors and Members**

**Denmans Garden Limited (in Liquidation)
" Denmans / the Company "**

10 December 2018

DENMANS GARDEN LIMITED - IN LIQUIDATION

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DENMANS GARDEN LIMITED - IN LIQUIDATION

1 Introduction

- 1.1 I, Anthony Murphy of Harrisons Business Recovery & Insolvency (London) Limited, 20 Midtown, 20 Proctor Street, London, WC1V 6NX, was appointed as Liquidator of Denmans on 24 March 2017. The affairs of the Company are now fully wound-up and this is my final account of the liquidation, which covers the period from 24 March 2018 to 10 December 2018 ("the Period") and should be read in conjunction with any previous progress reports which have been issued.
- 1.2 Information about the way that we will use, and store personal data on insolvency appointments can be found at <http://harrisons.uk.com/privacy-policy>. If you are unable to download this, please contact us and a hard copy will be provided to you.
- 1.3 The trading address of the Company was Clock House, Denmans Lane, Fontwell, West Sussex, BN18 0SU.
- 1.4 The registered office of the Company was changed to c/o Harrisons Business Recovery & Insolvency (London) Limited, 20 Midtown, 20 Proctor Street, London, WC1V 6NX and its registered number is 07867079.

2 Receipts and Payments

- 2.1 At Appendix A, I have provided an account of my Receipts and Payments for the Period with a comparison to the directors' statement of affairs values, together with a cumulative account since my appointment, which provides details of the remuneration charged and expenses incurred and paid by the Liquidator.

3 Work undertaken by the Liquidator

- 3.1 This section of the report provides creditors with an overview of the work undertaken in the liquidation since the date of my last annual progress report, together with information on the overall outcome of the liquidation.
- 3.2 In the Period, the only matters that have affected the costs to any particular extent was drafting the first annual progress report and drafting the final report to creditors.

Administration (including statutory compliance & reporting)

- 3.3 As you may be aware, the Liquidator must comply with certain statutory obligations under the Insolvency Act 1986 and other related legislation. Details about the work I anticipated undertaking in this regard was outlined previously.
- 3.4 Where the costs of statutory compliance work or reporting to creditors exceeded the initial estimate, it will usually be because the duration of the case has taken longer than anticipated, possibly due to protracted asset realisations, which have in turn placed a further statutory reporting requirement on the Liquidator.

As noted in my initial fees estimate/information, this work has not necessarily brought any financial benefit to creditors, but is work required on every case by statute.

Realisation of Assets

- 3.5 As previously reported, I instructed Marriott & Co ("Marriotts"), an independent, specialist asset valuation, asset advisory and asset disposal business, to prepare a formal valuation and to assist with the disposal of Denmans' tangible assets ("the Assets").

DENMANS GARDEN LIMITED - IN LIQUIDATION

- 3.6 On 10 March 2017, Marriotts valued the equipment, furniture and furnishings at some £9,000 and the trading stock at £550.
- 3.7 Due to the nature of the business, and the physical location of the tangible assets i.e. lying within the confines of the garden centre, Marriotts' preferred strategy and recommendation was to conduct an on site auction.
- 3.8 After an active marketing period of four weeks, the tangible assets of Denmans attracted considerable interest. The auction subsequently took place on 26 April 2017 and due to high interest, Marriotts achieved total realisations of £44,745. This was an exceptional result and exceeded all expectations.
- 3.9 As previously reported, Marriotts were paid £9,712 plus VAT for their valuation of the Assets and all activities connected with the auction. These costs were based on an agreed fee of 15% of the £44,745 gross realisations achieved at auction, plus a £3,000 fee for preparing the valuation report. A further £1,162 in respect of disbursements was incurred, including marketing costs and incidental expenditure such as mileage.

Creditors (claims and distributions)

- 3.10 Further information on the outcome for creditors in this case can be found at section 4 of this report. A liquidator is not only required to deal with correspondence and claims from unsecured creditors, but also those of any secured and preferential creditors of the Company. This may involve separate reporting to any secured creditor and dealing with distributions from asset realisations caught under their security, most typically a debenture as well as dealing with the general handling of communications with stakeholders, such as customers and suppliers.
- 3.11 Claims from preferential creditors typically involve employee claims and payments made on behalf of the Company by the Redundancy Payments Service following dismissal. I would confirm that in this case there were 7 employees who had residual preferential claims in the liquidation.
- 3.12 The above work will not necessarily bring any financial benefit to creditors generally and the more creditors there are on an assignment, the higher the resultant cost will usually be, however a liquidator is required by statute to undertake this work.

Investigations

- 3.13 Some of the work the Liquidator was required to undertake was to comply with legislation such as the Company Directors' Disqualification Act 1986 (CDDA 1986) and Statement of Insolvency Practice 2 – Investigations by Office Holders in Administration and Insolvent Liquidations and may not necessarily bring any financial benefit to creditors, unless those investigations revealed potential asset recoveries that could have been pursued for the benefit of creditors.
- 3.14 You may recall from my first progress report to creditors that some of the work the Liquidator is required to undertake is to comply with legislation such as the Company Directors' Disqualification Act 1986 (CDDA 1986) and Statement of Insolvency Practice 2 – Investigations by Office Holders in Administration and Insolvent Liquidations and may not necessarily bring any financial benefit to creditors, unless these investigations reveal potential asset recoveries that the Liquidator can pursue for the benefit of creditors.
- 3.15 My report on the conduct of the Directors of the Company to the Department for Business, Energy & Industrial Strategy under the CDDA 1986 was submitted during the first year of the liquidation and is confidential.
- 3.16 Since my last progress report I would advise that no further asset realisations have come to light that may be pursued by me for the benefit of creditors.

DENMANS GARDEN LIMITED - IN LIQUIDATION

4 Outcome for Creditors

Secured Creditors

- 4.2 As previously reported, the Company granted a fixed and floating charge dated 5 March 2015 over all the property and undertakings of Denmans in favour of Lloyds Bank PLC ("Lloyds/the Bank"). The Bank also held a personal guarantee from the former Director, which was unlimited.
- 4.3 Since appointment, the Director of Denmans has settled a long running personal dispute with the previous joint owner of the garden centre and the café, Mr John Brookes. The details of the settlement are confidential, but as part of the overall agreement, the Company's indebtedness to Lloyds (approximately £90,000) has been repaid in full.
- 4.4 There was no substituted claim against Denmans in respect of this settlement.

Preferential Creditors

- 4.5 A distribution of £4,022 was agreed and paid to the Redundancy Payments Service on 21 November 2017 in respect of the subordinated preferential claims of the employees of Denmans.

Unsecured Creditors

- 4.6 I received claims totalling £76,558 from 15 creditors.
- 4.7 As previously reported, I confirm that the realisations in the liquidation are insufficient to declare a dividend to the unsecured creditors after defraying the expenses of the proceedings.

5 Liquidators Remuneration & Expenses

- 5.1 My time costs for the Period are £5,762. This represents 42 hours at an average rate of £139 per hour. Attached as Appendix B is a Time Analysis which provides details of the activity costs incurred by staff grade during the Period in respect of the costs fixed by reference to time properly spent by me in managing the liquidation.
- 5.2 A narrative explanation of the work undertaken by the Liquidator during the Period can be found at section 3 of this report and I confirm that £7,116 has been drawn during the Period on account of my accrued time costs.
- 5.3 I confirm that £22,116 has been drawn against my total time costs since my appointment and that no further amounts will be drawn in the liquidation.
- 5.4 Also attached at Appendix C is a cumulative Time Analysis for the period from 24 March 2017 to 10 December 2018 which provides details of my time costs since the commencement of the liquidation. These time costs total £24,821 which represents 125 hours at an average rate of £199 per hour.
- 5.5 You will recall that I provided creditors with my fees estimate prior to the agreement of the basis of my remuneration as time costs. As noted in my first progress report, it was necessary during the liquidation to seek further approval to increase my original fees estimate for the following reasons:
- The costs in dealing with the administration of the liquidation, including the statutory compliance and statutory reporting, exceeded my original estimation.

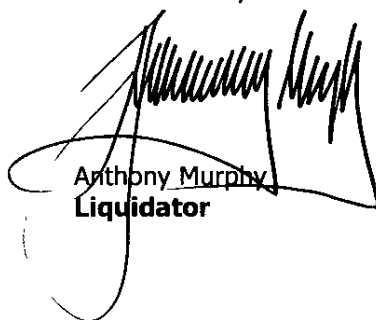
DENMANS GARDEN LIMITED - IN LIQUIDATION

- Far greater work has been done than was originally expected to assist the former employees of the Company with their claims for arrears of wages and salaries, and in providing information to the Redundancy Payments Service in relation to employee claims.
 - Greater asset realisations meant that the Liquidator was able to pay a preferential dividend. Additional, unexpected, work was undertaken to agree the claim of the Redundancy Payments Service.
 - Further work was needed to establish whether the former employees have a preferential claim in respect of any outstanding holiday pay, over and beyond the claims paid by the Redundancy Payments Service.
 - The costs in preparing this final progress report to creditors and deal with the closure formalities.
 - The closure of the case has been delayed pending the dispute referred to in section 4.3 above. The dispute also required further work to be done to provide information to the parties.
- 5.6 The approved fees estimate currently in force imposes an overall cap on my fees of £22,200. I confirm that the fees drawn have not exceeded the estimate as approved by creditors.
- 5.7 The Liquidator has drawn £22,116 against the total set fee agreed of £22,000 approved by creditors.
- 5.8 Attached as Appendix D is additional information in relation to the Liquidator's fees and the expenses and disbursements incurred in the liquidation.
- 5.9 A copy of 'A Creditors' Guide to Liquidators' Fees' is available on request or can be downloaded from <http://harrisons.uk.com/creditors-guide-to-fees/>.

6 Conclusion

- 6.1 This final account will conclude my administration of this case. The Notice accompanying this account explains creditors' rights on receipt of this information and also when I will vacate office and obtain my release as Liquidator.

Yours faithfully



Anthony Murphy
Liquidator

DENMANS GARDEN LIMITED - IN LIQUIDATION

**Appendix A - Receipts and Payments Account from 24 March 2018 to 10 December 2018
and a Cumulative Receipts and Payments Account for Period from 24 March 2017 to 10
December 2018**

Denmans Garden Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Statement of Affairs £		From 24 March 2018 To 10 December 2018 £	From 24 March 2017 To 10 December 2018 £
	ASSET REALISATIONS		
9,580.00	Equipment, Furniture and Furnishings	Nil	44,745.54
NIL	Bank Interest Gross	2.43	59.77
		<u>2.43</u>	<u>44,805.31</u>
	COST OF REALISATIONS		
	Accountancy Fees	Nil	(100.00)
	Statement of Affairs Fee	Nil	(7,500.00)
	Liquidator's Remuneration	(7,116.30)	(22,116.30)
	Agents'/Valuers' Fees	Nil	(9,711.83)
	Agents'/Valuers' Disbursements	Nil	(1,162.00)
	Corporation Tax	(10.83)	(10.83)
	Insurance of Assets	Nil	(181.50)
	Preferential Creditors (Employees)	Nil	(4,021.69)
	Bank Charges	(1.16)	(1.16)
		<u>(7,128.29)</u>	<u>(44,805.31)</u>
<u>9,580.00</u>		<u>(7,125.86)</u>	<u>Nil</u>

DENMANS GARDEN LIMITED - IN LIQUIDATION

Appendix B – Time Analysis for the period 24 March 2018 to 10 December 2018

Time Entry - Detailed SIP9 Time & Cost Summary

DENMA001 - Denmans Garden Limited
From: 24/03/2018 To: 10/12/2018
Project Code POST

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
104 Maintenance of records	0.00	0.00	1.00	1.40	2.40	321.00	133.75
151 Admin - Annual Progress Report - Liquidation	0.00	2.40	27.10	0.00	29.50	4,067.50	137.88
159 Admin - Appointment Holder VAT426/427/833	0.00	0.50	0.00	0.00	0.50	127.50	255.00
184 Cashier - Client Account Reconciliations	0.00	0.00	0.00	3.20	3.20	448.00	140.00
186 Cashier - Receipts	0.00	0.00	0.00	1.80	1.80	252.00	140.00
187 Cashier - Payments	0.00	0.00	0.80	0.40	1.00	131.00	131.00
188 Cashier - VAT 426/427/833	0.00	0.00	0.80	0.50	1.10	145.00	131.82
189 Cashier - C7600	0.00	0.00	0.00	0.50	0.50	70.00	140.00
198 Preparation of Fee Forecast	0.00	0.00	1.10	0.00	1.10	137.50	125.00
Administration & Planning	0.00	2.90	30.40	7.80	41.10	5,699.50	138.67
501 Communication with creditors	0.00	0.00	0.50	0.00	0.50	62.50	125.00
Creditors	0.00	0.00	0.50	0.00	0.50	62.50	125.00
Total Hours	0.00	2.90	30.90	7.80	41.60	5,762.00	138.51
Total Fees Claimed						22,116.30	

DENMANS GARDEN LIMITED - IN LIQUIDATION

Appendix C – Cumulative Time Analysis for the Period from 24 March 2017 to 10 December 2018

Time Entry - Detailed SIP9 Time & Cost Summary

DENMA001 - Denmans Garden Limited
From 24/03/2017 To: 10/12/2018
Project Code: POST

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
101 Case planning	0.00	0.00	2.20	0.00	2.20	395.00	179.55
102 Administrative set-up	0.00	0.00	0.00	0.20	0.20	28.00	140.00
103 Appointment notification	0.00	0.20	5.90	0.00	6.10	1,095.50	179.59
104 Maintenance of records	0.00	0.00	1.90	4.30	6.20	854.50	137.82
112 Dealing with Existing Advisors	0.00	0.00	1.50	0.00	1.50	262.50	175.00
113 Dealing with Directors	1.60	0.70	4.40	0.00	6.70	1,662.50	248.13
120 General Correspondence	0.00	0.00	0.00	0.00	0.70	122.50	175.00
135 Admin - IPS Diary Maintenance	0.00	0.00	0.50	0.00	0.50	87.50	175.00
137 Admin - Month 3 Review	0.00	0.00	0.30	0.00	0.30	52.50	175.00
138 Admin - Annual Review	0.00	1.10	0.00	0.00	1.10	346.50	315.00
141 Admin - Case Specific Review	0.00	0.50	0.00	0.00	0.50	157.50	315.00
151 Admin - Annual Progress Report - Liquidation	0.00	2.40	27.10	0.00	29.50	4,067.50	137.88
159 Admin - Appointment Holder VAT426/427/833	0.00	1.10	2.60	0.00	3.70	771.50	208.51
160 Admin - Appointment Holder CT600	0.00	0.00	0.20	0.00	0.20	35.00	175.00
173 Closing - Final Progress Report - Liquidations	0.00	0.00	8.50	0.00	8.50	1,062.50	125.00
180 Bonding - Initial Bond Calculation	0.00	0.00	0.30	0.00	0.30	52.50	175.00
181 Bonding - Bond Review	0.00	0.00	0.20	0.00	0.20	35.00	175.00
184 Cashier - Client Account Reconciliations	0.00	0.00	0.00	7.20	7.20	1,008.00	140.00
186 Cashier - Receipts	0.00	0.00	0.00	4.10	4.10	574.00	140.00
187 Cashier - Payments	0.00	0.00	1.70	2.80	4.50	659.50	146.56
188 Cashier - VAT 426/427/833	0.00	0.00	0.60	1.30	1.90	257.00	135.26
189 Cashier - CT600	0.00	0.00	0.00	0.50	0.50	70.00	140.00
198 Preparation of Fee Forecast	0.00	0.00	1.10	0.00	1.10	137.50	125.00
Administration & Planning	1.60	6.00	59.70	20.40	87.70	13,794.50	157.29
500 Creditors	1.80	0.00	1.90	0.00	3.70	1,133.50	306.35
501 Communication with creditors	0.00	1.90	2.80	0.00	4.70	1,073.50	228.40
504 Claims Trade and Expense	0.00	0.00	1.20	0.00	1.20	210.00	175.00
508 Secured Creditors	0.00	0.40	0.60	0.00	1.00	231.00	231.00
516 Employee - Pref Claims (Wages/Hol)	0.00	0.30	4.80	0.00	5.10	934.50	183.24
517 Employee - Unsecured (Red/PILON)	0.00	0.50	1.70	0.00	2.20	455.00	206.82
518 Claims - RPO	0.00	2.50	2.50	0.00	5.00	1,395.00	268.27
519 Claims - HMRC	0.00	0.00	0.20	0.00	0.20	35.00	175.00
Creditors	1.80	5.60	15.90	0.00	23.30	5,467.50	234.66
201 SIP 2 review	0.00	0.30	0.00	0.00	0.30	94.50	315.00
205 General Investigations	0.20	0.00	5.40	0.00	5.60	1,034.00	184.64
207 CDDA Report	1.10	0.00	1.30	0.00	2.40	717.00	298.75
Investigations	1.30	0.30	6.70	0.00	8.30	1,845.50	222.35
300 Realisation of assets	6.90	0.10	0.70	0.00	7.70	3,224.50	418.77
301 Ident, securing and insuring assets	0.00	0.70	1.30	0.00	2.00	448.00	224.00
302 ROT	0.00	0.00	0.10	0.00	0.10	17.50	175.00
303 Debt collection	0.40	0.00	3.30	0.00	3.70	755.50	204.19
311 Agents - Realisation of Assets	0.00	0.70	0.30	0.00	1.00	273.00	273.00
312 Legal - Realisation of Assets	0.00	0.50	0.00	0.00	0.50	157.50	315.00
Realisations of Assets	7.30	2.00	5.70	0.00	15.00	4,876.00	325.07

Time Entry - Detailed SIP9 Time & Cost Summary

DENMA001 - Denmans Garden Limited
From 24/03/2017 To 10/12/2018
Project Code POST

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Total Hours	12 00	13 90	88 00	20 40	134 30	25,983 50	193 47
Total Fees Claimed						22,116 30	

Time Entry - SIP9 Time & Cost Summary

Category 2 Disbursements

DENMA001 - Denmans Garden Limited
Project Code: POST
From 24/03/2017 To: 10/12/2018

Other amounts paid or payable to the office holders firm or to party in which the office holder or his firm or any associate has an interest.

Transaction Date	Type and Purpose	Amount
18/10/2017	Travel AM Mileage to Client Meeting	61.20
Total		61.20

DENMANS GARDEN LIMITED - IN LIQUIDATION

Appendix D

Additional Information in Relation to the Liquidator's Fees, Expenses & Disbursements

1 Staff Allocation and the Use of Sub-Contractors

- 1.1 The general approach to resourcing our assignments is to allocate staff with the skills and experience to meet the specific requirements of the case.
- 1.2 The constitution of the case team will usually consist of a Director, a Manager, and an Administrator or Assistant. The exact constitution of the case team will depend on the anticipated size and complexity of the assignment and the experience requirements of the assignment.
- 1.3 We have not utilised the services of any sub-contractors in this case.

2 Professional Advisors

- 2.1 On this assignment we have used the professional advisors listed below. We have also indicated alongside, the basis of our fee arrangement with them, which is subject to review on a regular basis.

Name of Professional Advisor	Basis of Fee Arrangement
Mishcon De Reya LLP (legal advice)	Hourly rate and disbursements
Marriott & Co (professional valuers)	15% of realisations plus disbursements

- 2.2 Our choice was based on our perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of our fee arrangement with them.
- 2.3 *In this case, Mishcon De Reya LLP agreed not to seek payment of any remuneration.*

3 Liquidator's Expenses & Disbursements

- 3.1 An analysis of the expenses paid to the date of this report, together with those incurred but not paid at the date of this report is provided below:

	Paid in prior period £	Paid in the period covered by this report £	Incurred but not paid to date £	Total anticipated cost £
Agents'/Valuers' Fees	Nil	9,712	Nil	9,712
Agent's/Valuers' Disbursements	Nil	1,162	Nil	1,162

- 3.2 Category 1 disbursements do not require approval by creditors. The type of disbursements that may be charged as Category 1 disbursements to a case generally comprise of external supplies of incidental services specifically identifiable to the case, such as postage, case advertising, invoiced travel and external printing, room hire and document storage. Also chargeable will be any properly reimbursed expenses incurred by personnel in connection with the case. These disbursements are included in the tables of expenses above.

DENMANS GARDEN LIMITED - IN LIQUIDATION

- 3.3 Category 2 disbursements do require approval from creditors. These are costs which are directly referable to the appointment in question but are not payments which are made to an independent third party and may include shared or allocated costs that can be allocated to the appointment on a proper and reasonable basis, such as internal room hire, document storage or business mileage. Details of Category 2 disbursements charged by Harrisons (where appropriate) were provided in the Trustee's Initial Report and approved by creditors. Any Category 2 disbursements incurred are specifically highlighted in the tables of expenses above.

4 Charge-Out Rates

- 4.1 A schedule of Harrisons' charge-out rates for this assignment effective from 1 July is detailed below.

	2018/2019
	£
Directors	305 – 550
Managers	250 – 350
Senior Case Supervisors	175 – 250
Case Supervisors	125 – 205
Assistants/Trainee Case Supervisors	100 – 150

Please note that Harrisons records its time in minimum units of 6 minutes.

DENMANS GARDEN LIMITED (IN LIQUIDATION) – “THE COMPANY”

COMPANY NUMBER - 07867079

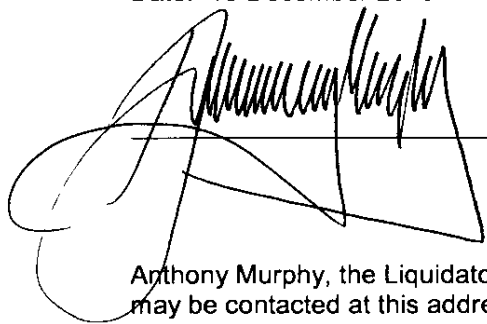
THE INSOLVENCY ACT 1986

Notice of Final Account under R6.28 of the Insolvency (England and Wales) Rules 2016

NOTICE IS HEREBY GIVEN to the Company's creditors that:

- 1 The Company's affairs are fully wound up.
- 2 Within 21 days of the receipt of this final account, a secured creditor or an unsecured creditor (with the concurrence of at least 5% in value of the unsecured creditors or any unsecured creditor with the permission of the court) may request in writing that the Liquidator provide further information about his remuneration or expenses included within the final account.
- 3 Any secured creditor, or an unsecured creditor (with the concurrence of at least 10% in value of the unsecured creditors) may within 8 weeks of receipt of this final account, make an application to court on the grounds that, in all the circumstances, the basis fixed for the Liquidator's remuneration is inappropriate and/or the remuneration charged or the expenses incurred by the Liquidator, as set out in the final account, are excessive.
- 4 A creditor may object to the release of the Liquidator by giving notice in writing to the Liquidator by the end of the period of 8 weeks from the delivery of this notice. However, if any request for information or any application to court is made, the period will run until that request or application is finally determined.
- 5 The Liquidator will vacate office under s171 of the Insolvency Act 1986 on delivering the final account to the Registrar of Companies at the end of the above period. The notice delivered will state whether any creditor has objected to the Liquidator's release.
- 6 The Liquidator will be released under s173 of the Insolvency Act 1986 at the same time as vacating office unless any of the creditors have objected to this, in which case the Liquidator will apply to the Secretary of State for his release in the alternative.

Date: 10 December 2018

A handwritten signature in black ink, appearing to read 'Anthony Murphy', is written over a horizontal line. The signature is stylized with large, sweeping loops and a long horizontal stroke at the end.

Anthony Murphy, the Liquidator whose address is 20 Midtown, 20 Procter Street, London, WC1V 6NX may be contacted at this address or by telephone on 0207 317 9160 or via email at london@harrisons.uk.com.