In accordance with Rule 6.28 of the Insolvency (England & Wales) Rules 2016 and Section 106(3) of the Insolvency Act 1986.

LIQ14

Notice of final account prior to dissolution in CVL

Companies House

FRIDAY

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A13 17/08/2018 #48
COMPANIES HOUSE

1 Company details

Company number	o c 3 0 5 8 9 8
Company name in full	Manches LLP

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

2 Liquidator's name

Full forename(s)	David Robert
Surname	Baxendale

3 Liquidator's address

Building name/number	7
Street	More London Riverside
Post town	London
County/Region	
Postcode	S E 1 2 R T
Country	UK

4 Liquidator's name ❷

Full forename(s)	Zeif
Surname	Hussain

❷ Other liquidator
Use this section to tell us about another liquidator.

5 Liquidator's address ❷

Building name/number	7
Street	More London Riverside
Post town	London
County/Region	
Postcode	S E 1 2 R
Country	UK

❷ Other liquidator
Use this section to tell us about another liquidator.

LIQ14
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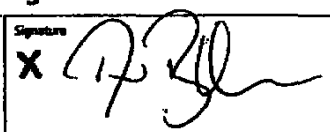
6 Liquidator's release

☐ 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	d0 d7 m0 m8 y2 y0 y1 y8	

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: Ruth Turner

Company name: PwC

Address: 7 More London Riverside

Post town: London

County/Region:

Postcode: S E 1 2 R T

Country: UK

DX:

Telephone: 0113 289 4326

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

www.pwc.co.uk/manches

Joint Liquidators' final account to 12 June 2018

Manches LLP
(in liquidation)

12 June 2018

David Baxendale and Zelf Hussain have been appointed as joint liquidators of Manches LLP. David Baxendale and Zelf Hussain are licensed in the United Kingdom to act as insolvency practitioners by the Institute of Chartered Accountants in England and Wales. The Joint Liquidators are bound by the Insolvency Code of Ethics which can be found at: ***http:www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics***

The Joint Liquidators may act as Data Controllers of personal data as defined by UK data protection law depending upon the specific processing activities undertaken. PricewaterhouseCoopers LLP may act as a processor on the instructions of the Joint Liquidators. Personal data will be kept secure and processed only for matters relating to the Joint Liquidators' appointment. Further details are available in the privacy statement on the PwC.co.uk website or by contacting the Joint Liquidators.

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Abbreviations and definitions

The following table shows the abbreviations and insolvency terms that may be used in this report:

Abbreviation or definition	Meaning
Partnership	Manches LLP
Liquidators	David Robert Baxendale and Zelf Hussain
Former Administrators	David Robert Baxendale, Zelf Hussain and Stuart David Maddison
Liquidation	the Liquidation of Manches LLP
firm	PricewaterhouseCoopers LLP
IR16	Insolvency (England and Wales) Rules 2016
IA86	Insolvency Act 1986
HMRC	HM Revenue & Customs
prescribed part	The amount set aside for unsecured creditors from floating charge funds in accordance with Section 176A IA86 and the Insolvency Act 1986 (Prescribed Part) Order 2003
secured creditors	Creditors with security in respect of their debt, in accordance with Section 248 IA86
preferential creditors	Generally, claims for unpaid wages earned in the four months before the insolvency up to £800, holiday pay and unpaid pension contributions in certain circumstances
Secured Lender	Lloyds Banking Group
unsecured creditors	Creditors who are neither secured nor preferential
NOID	Notice of Intended Dividend
SRA	Solicitor Regulatory Authority
CFA	Conditional Fee Arrangement
Purchaser	Pennington Manches LLP

Key messages

Why we've sent you this report

We're writing to update you on the progress of the Liquidation of the Partnership in the 12 months since our last report dated 13 June 2017, to tell you that the Partnership's affairs are now fully wound up and to provide our final account of the Liquidation.

You can still view our earlier reports on our website at www.pwc.co.uk/manches. Please get in touch with Ruth Turner on 0113 289 4326 or at ruth.e.turner@pwc.com if you need hard copies of our earlier reports.

How much creditors have received

The following table summarises the outcome for creditors.

Class of creditor	Distributed (p in £)	Previous estimate (p in £)
Secured creditors	33	33.5
Preferential creditors	Not applicable	Not applicable
Unsecured creditors	10.27	10.27

What you need to do

This report is for your information and you don't need to do anything.

The enclosed Notice of Final Report gives details of creditors' rights in relation to requesting further information, challenging the Liquidators' remuneration and expenses and objecting to the Liquidators' release from liability.

More information in relation to creditors' rights can also be found in the guide below:

http://www.icaew.com/-/media/corporate/files/technical/insolvency/creditors-guides/creditors-guide-liquidators-fees-final.ashx?la=en

You can also get a copy free of charge by telephoning Ruth Turner on 0113 289 4326.

What we've done during the liquidation

On 14 October 2013, Zelf Hussain, and I of PricewaterhouseCoopers LLP were appointed joint administrators of the Partnership. The administration ended on 22 April 2015 when the Partnership went into creditors' voluntary liquidation and we were appointed as Liquidators.

At the end of the previous administration the key outstanding matters were as follows:

- Submitting a bad debt relief claim in respect of the uncollectable book debts.
- Recovery of any funds owed to the Liquidators in respect of ongoing rates appeals.
- Concluding matters in relation to the regulatory Solicitor Manager role.
- Recovery of any remaining funds in respect of the CFAs.
- Agreement of creditor claims and payment of a dividend under the prescribed part.

The following is a brief summary of how we've dealt with each of these matters in the Liquidation. Later in this report we focus specifically on what has been done since we previously reported to creditors.

VAT Bad Debt Relief

The Liquidators submitted a VAT bad debt relief claim in respect of services provided by the Partnership prior to the administration. A refund of £160,953 has now been received. Please see page 6 of this report for a further update on VAT matters.

Rates refunds

The Former Administrators had instructed specialist agents to pursue appeals of the rateable values applied to the Partnership's office premises. Recoveries of £31k were received following the move to Liquidation.

Regulatory

Jonathan Jefferies of Pinsent Masons LLP acted as a Solicitor Manager during the administration period. The Solicitor Manager role was a specific requirement of the SRA to ensure that all Partnership client matters and monies were handled according to SRA rules. During the Liquidation, the Solicitor Manager issued his final report and completed his role as Solicitor Manager.

CFAs

Prior to the Former Administrators' appointment, the Partnership had entered into various CFAs with its clients and counsel in relation to ongoing matters. The Former Administrators assigned any right, title and interest in the CFAs to the Purchaser, whereby the Purchaser would recover any costs incurred by the Partnership up to the date of assignment. In addition to the circa £57k realised in the administration, a further £17k was recovered during the Liquidation in relation to the CFAs.

In accordance with an agreement with the Purchaser, 50% of the CFA and book debt recoveries were to be made available to settle the equity members' personal obligations and personal guarantees. From the recoveries achieved during Liquidation c.£10k was paid in final settlement of the Partnership's obligations.

Outcome for creditors

Secured creditors

The Partnership's debt to the Secured Lender as at the date of the administration was c. £6.5 m and was secured by a debenture dated 19 January 2005. The security gave the Secured Lender fixed and floating charges over all of the Partnership's assets.

Since our previous report, we have made a final distribution to the Secured Lender under the terms of its security of £24k, bringing total distributions from the Liquidation to £974k. The former Administrators previously distributed £1,185k bringing total distributions to the Secured Lender under the terms of its charges since the commencement of the administration to £2,159k.

Preferential creditors (mainly employees)

As there were no employees in the Partnership, there were no preferential creditors.

Unsecured creditors

Dividends become available for unsecured creditors when there are sufficient funds (after costs of the Liquidation) to pay the secured and preferential creditors in full, with an amount left over. In certain circumstances, part of the amount available for secured creditors may be ring-fenced for the benefit of unsecured creditors. This prescribed part is paid out of 'net property', which is floating charge realisations after costs, and after paying - or setting aside enough to pay - preferential creditors in full. But it only has to be made available where the floating charge was created on or after 15 September 2003.

The prescribed part applies in this case as there is a floating charge created after 15 September 2003. The amount of the prescribed part is:

- 50% of net property up to £10,000; plus
- 20% of net property above £10,000; but
- Subject to a maximum of £600,000.

The Partnership's net property was calculated at £2,702,916, which means the value of the prescribed part was £543,583 before costs.

As previously reported, following the issue of the NOID on 17 June 2016, claims of c£5.108m were received. After the process of adjudication, claims totalling £5.101m were determined to be valid and were admitted for dividend purposes. Following the deduction of the Liquidators' costs of dealing with the prescribed part, we declared a dividend of 10.27 pence in the pound.

Apart from the prescribed part, no other dividend was paid to the unsecured creditors.

Progress since we last reported

Finalising creditor claims

Following the payment of the unsecured dividend in the previous period, we have been liaising with a number of creditors who sought to amend or withdraw their original claims. We have now finalised all dividend payments, and have concluded by paying all unpresented dividends to the Insolvency Service.

VAT matters

Earlier in the Liquidation, a third party expressed an interest in taking an assignment of an irrecoverable debt due to the Partnership, and we eventually completed an assignment of this debt. During the period covered by this report, our colleagues in the VAT team have been reviewing how this impacted our VAT bad debt relief claim which was made prior to the assignment. They concluded that £9,695 was owed back to HMRC.
In order to put HMRC back in funds, we deducted the amount owed from the total VAT reclaimed on the final VAT 426 submission.

Other statutory matters

During the period of this report, we have carried out routine six monthly reviews to maintain the progression of the Liquidation to closure. We have also liaised with the Secured Lender to obtain the appropriate approvals to be able to draw our final fees and expenses. Finally we have agreed with HMRC that all tax and VAT matters in regards to the Partnership have been resolved, and have obtained their formal clearance to close the Liquidation.

Investigations and actions

Nothing has come to our attention during the period under review to suggest that we need to do any more work in line with our duties under the Company Directors' Disqualification Act 1986 and Statement of Insolvency Practice No.2.

Our receipts and payments account

We set out in Appendix A an account of our receipts and payments in the Liquidation from 22 April 2017 to 21 April 2018 and 22 April 2018 to 12 June 2018.

Our expenses

We set out in Appendix B a statement of the expenses we've incurred in the period since our last report.

Our fees

We set out in Appendix C an update on our remuneration which covers our fees, disbursements and other related matters in this case.

What we still need to do

The winding up of the Partnership is now complete. Following the end of the period within which creditors may object to our release, we will send a copy of this final account to the Registrar of Companies with a statement of whether any creditors of the Partnership objected. We will vacate office on sending the copy report and statement.

If you've got any questions, please get in touch with Ruth Turner on 0113 289 4326.

Yours faithfully

David Baxendale

Joint liquidator

David Baxendale and Zelf Hussain have been appointed as Joint Liquidators of Manches LLP. David Baxendale and Zelf Hussain are licensed in the United Kingdom to act as insolvency practitioners by the Institute of Chartered Accountants in England and Wales. The Joint Liquidators are bound by the Insolvency Code of Ethics which can be found at:
http://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics

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Appendix A: Receipts and payments

Manches LLP
(In Creditors' Voluntary Liquidation)

Joint Liquidators' receipts and payments account for the period 22 April 2015 to 12 June 2018

	22/04/15 to 21/04/17	22/04/17 to 21/04/18	22/04/18 to 12/06/18	22/04/15 to 12/06/18
Receipts	£	£	£	£
Transfer from Administration	1,529,728.58	-	-	1,529,728.58
Transfer from Administration - Third Party Funds	1,767.80	-		1,767.80
VAT Refunds - Administration period	45,795.86	-	-	45,795.86
Third Party Funds	9,960.72	-	-	9,960.72
Rates refunds	30,911.58	-	-	30,911.58
VAT Bad Debt Relief Claim	160,952.58	-	(9,695.00)	151,257.58
Book debts	20,940.70	-	-	20,940.70
Sundry debts and refunds	23,878.88	-	-	23,878.88
Bank interest	2,903.27	-	-	2,903.27
VAT Refunds - Liquidation period	45,500.66	-	3,333.48	48,834.14
Cash held in pre appointment bank account	-	178.02	-	178.02
Total	1,872,340.63	178.02	(6,361.52)	1,866,157.13
Payments				
Joint Admistrators' fees	176,547.48	-	-	176,547.48
Joint Administrators' disbursements	2,409.18	-	-	2,409.18
Joint Liquidators' fees	40,000.00	-	51,950.51	91,950.51
Joint Liquidators' disbursements	133.34	-	584.91	718.25
Legal fees and expenses	9,322.79	-	-	9,322.79
Solicitor Managers' fees and expenses	9,149.80	-	-	9,149.80
Members reserve account	10,328.24	-	-	10,328.24
Professional disbursements	198.00	-	-	198.00
Statutory advertising	146.94	-	-	146.94
Printing and postage	3,745.32	2,705.92	-	6,451.24
Storage costs	-	110.34	7.32	117.66
Third Party Funds	4,489.37	-	-	4,489.37
Corporation tax	6,265.75	(12.70)	-	6,253.05
Bank charges	55.00	115.00	-	170.00
Irrecoverable VAT	-	-	1,249.08	1,249.08
VAT	49,534.37	548.85	(1,249.08)	48,834.14
Total	312,325.58	3,467.41	52,542.74	368,335.73
Distributions				
Secured Lender - Lloyds Banking Group	950,000.00	-	23,964.45	973,964.45
Unsecured Creditors - First and Final Dividend 10.27p in the £	515,838.97	7,992.23	-	523,831.20
DTI fee - to pay over unbanked dividends to the ISA	-	25.75	-	25.75
Total	1,465,838.97	8017.98	23,964.45	1,497,821.40
Balance in hand	94,176.08	(11,307.37)	(82,868.71)	0.00

Notes

1) No comparision with the Statement of Affairs ("SofA") figures are shown, as the figures in the SofA were produced by the members at commencement of the Administration and are no longer comparable with the receipts and payments of the Liquidation period.

2) To facilitate the request to HMRC for tax clearance, the balance of funds were held in non-interest bearing accounts.

Appendix B: Expenses

The following table provides details of our expenses. Expenses are amounts properly payable by us as Liquidators from the estate and includes our fees, but excludes distributions to creditors. The table also excludes any potential tax liabilities that we may need to pay as a Liquidation expense because amounts becoming due will depend on the position at the end of the tax accounting period.

The table should be read in conjunction with the receipts and payments account at Appendix A, which shows expenses actually paid during the period and the total paid to date.

	Brought forward from preceding period £	Incurred in the period 22 April 2017 to 21 April 2018 £	Incurred in the period 22 April 2018 to 12 June 2018 £	Total expenses incurred £
Joint Administrators' fees	176,547	nil	nil	176,547
Joint Administrators' disbursements	2,409	nil	nil	2,409
Joint Liquidators' fees	362,264	58,054	7,953	428,271
Joint Liquidators' disbursements	133	nil	585	718
Legal fees and expenses	9,323	nil	nil	9,323
Solicitor Managers' fees and expenses	9,149	nil	nil	9,149
Professional disbursements	198	nil	nil	198
Statutory advertising	147	nil	nil	147
Printing and postage	3,745	2,706	nil	6,451
Members' reserve	10,328	nil	nil	10,328
Corporation tax	6,266	(13)	nil	6,253
Bank charges	55	115	nil	170
Storage costs	nil	110	17	117
Total	**580,564**	**60,972**	**8,555**	**650,082**

Note: Hours and costs have been rounded to the nearest whole number

Appendix C: Remuneration update

During the administration, the Secured Lender fixed the basis of administrators' fees by reference to time properly given by the Joint Administrators and their staff in dealing with the administration.

The fee basis agreed in the administration continues to apply in the Liquidation. This means that our fees as Liquidators will be calculated by reference to time properly given by the Joint Liquidators and their staff.

The time cost charges incurred in the period since our last report are £66,007. This brings our total time costs for the Liquidation to £428,272. This amount does not reflect how much was drawn as fees for this period.

We set out later in this Appendix details of our work to date, disbursements, subcontracted work and payments to associates

Our hours and average rates

Category of work	22 April 2017 to 21 April 2018			22 April 2018 to 25 May 2018			Total period time costs (cumulative)		
	Hours incurred	*Time costs incurred £*	*Average hourly rate (£/hour)*	*Hours incurred*	*Time costs incurred £*	*Average hourly rate (£/hour)*	*Hours incurred*	*Time costs incurred £*	*Average hourly rate (£/hour)*
Accounting and treasury	12	3,296	274	1	98	196	155	40,703	263
Asset Recovery	11	2,793	262	-	-	-	157	53,505	342
Closure	15	1,817	125	17	3,285	198	55	13,874	252
Creditors	25	9,605	383	-	-	-	380	122,583	323
Investigations	-	-	-	-	-	-	40	11,122	278
Property (Management)	-	-	-	-	-	-	12	3,212	268
Statutory and compliance	82	23,350	286	12	3,139	270	335	111,139	332
Strategy and planning	15	5,585	362	3	711	279	65	26,672	410
Tax/VAT	29	11,608	400	1	720	514	124	45,462	365
Total hours	**188**	**58,054**	**308**	**33**	**7,953**	**244**	**1,323**	**428,272**	**324**

Our time charging policy and hourly rates

We and our team charge our time for the work we need to do in the Liquidation. We delegate tasks to suitable grades of staff, taking into account their experience and any specialist knowledge that is needed and we supervise them properly to maximise the cost effectiveness of the work done. Anything complex or important matters of exceptional responsibility are handled by our senior staff or the Liquidators.

All of our staff who work on the Liquidation (including our cashiers, support and secretarial staff) charge time directly to the case and are included in any analysis of time charged. Each grade of staff has an hourly charge

out rate which is reviewed from time to time. For the avoidance of doubt, work carried out by our cashiers, support and secretarial staff is charged on a time costs basis and is included in the analysis of hourly rates charged by partners or other staff members. Time is charged in three minute units. The minimum time chargeable is three minutes (i.e. 0.05 units). We don't charge general or overhead costs.

We set out below the maximum charge-out rates per hour for the grades of our staff who already or who are likely to work on the Liquidation.

Grade	Year to 30 June 2017 £	From 1 July 2017 £
Partner	840	865
Director	740	760
Senior manager	560	575
Manager	480	495
Senior associate – qualified	400	412
Senior associate – unqualified	295	304
Associate	250	258
Support staff	125	129

We call on colleagues in our Tax, VAT, Real Estate and Pensions departments where we need their expert advice. Their specialist charge-out rates vary but the following are the maximum rates by grade per hour.

Grade	Year to 30 June 2017 £	From 1 July 2017 £
Partner	1,250	1,315
Director	1,175	1,210
Senior manager	1,170	1,230
Manager	700	735
Senior Associate / consultant	515	545
Associate / assistant consultant	255	270
Support staff	150	160

In common with many professional firms, our scale rates may rise to cover annual inflationary cost increases.

Payments to associates

We have not made any payments to associates in the period covered by this report.

Our work in the period since our last report

Earlier in this section we have included an analysis of the time spent by the various grades of staff.

Whilst this is not an exhaustive list, in the following table we provide more detail on the key areas of work: -

Area of work	Work undertaken	Why the work was necessary	What, if any, financial benefit the work provided to creditors OR whether it was required by statute
Strategy & planning	• Appointment taker oversight as to case progress by undertaking six monthly file reviews. • Team meetings to plan upcoming tasks and review case progress. • Monitoring costs against budgets.	• To ensure efficient completion of tasks. Ongoing maintenance and progression of the Liquidation.	• The Liquidators are required by statute to perform their functions as quickly and efficiently as possible.
Accounting & treasury	• Maintenance of the bank accounts including regular reconciliation to the firm's accounting system IPS. • Processing of payments, receipts and journals and updating nominal ledger. • Dealing with general accounting requirements.	• Ongoing maintenance of the Liquidation.	• Statutory duty to keep proper books and records to demonstrate transactions, assets and liabilities and copy correspondence.
Creditors	• Reviewing claim received following payment of the dividend. • Adjudication and payment of this claim. • Paying across unclaimed dividends to the Insolvency Service • Dealing with general creditor enquiries following payment of dividend	• To facilitate the distribution to unsecured creditors.	• Required by IA86/IR16 or regulatory requirements. Financial benefit.
Statutory & compliance	• Liaising with the Secured Lender to obtain approval to our final fees.	• Regulatory requirement.	• Required by IA86/IR16 or regulatory requirements.

	• Maintenance of the case files and electronic database. • Drafting and filing the annual report to creditors of the Partnership		
Assets	• Dealing with property enquiries. • Dealing with the debt assignment	• Recovery/realisation of the Partnership's assets	• Financial benefit to maximise realisations for the benefit of creditors as a whole.
Closure	• Identifying and progressing key matters to move the case to closure. • Planning for and drafting of the final report.	• To ensure efficient process to completion of the Liquidation.	• The Liquidators are required by statute to perform their functions as quickly and efficiently as possible.
Tax and VAT	• Accounting to HMRC for VAT in respect of final costs of the Liquidation by drafting and submitting a VAT 426/833. • Reviewing the bad debt relief claim in consideration of the debt assignment. • Confirming tax clearance received and included on the case file.	• In compliance with duties as proper officers for tax.	• In compliance with duties as proper officers for tax.

Disbursements

We don't need to get approval to draw expenses or disbursements unless they are for shared or allocated services provided by our own firm, including room hire, document storage, photocopying, communication facilities. These types of expenses are called "Category 2" disbursements and they must be directly incurred on the case, subject to a reasonable method of calculation and allocation and approved by the same party who approves our fees.
Our expenses policy allows for all properly incurred expenses to be recharged to the Liquidation and has been approved by the Secured Lender where required.

The following disbursements arose in the period of this report.

Category	Policy	Costs incurred £
2	***Photocopying*** - at 4 pence per sheet copied, only charged for circulars to creditors and other bulk copying.	233
2	***Mileage*** - At a maximum of 71 pence per mile (up to 2,000cc) or 93 pence per mile (over 2,000cc)	nil
1	***Postage*** - reimbursed at cost	284
1	***Storage costs*** - reimbursed at cost	68
	Total	**585**

Our relationships

We have no business or personal relationships with the parties who approve our fees or who provide services to the Liquidation where the relationship could give rise to a conflict of interest.

Details of subcontracted work

We have not subcontracted any work during the period covered by this report.

Legal and other professional firms

We instructed the following professionals on this case:

Name of firm / organisation	Service provided	Reason selected	Basis of fees	Amount paid in the period
• CMS Cameron McKenna LLP	• Legal advice in respect of filing the administration and discharge. • Advising on other legal matters as appropriate.	• Industry Knowledge	• Time costs and disbursements	• nil
• Pinsent Masons LLP	• Acting as Solicitor Manager.	• Industry Knowledge	• Time costs and disbursements	• nil

Our choices were based on the advisers' experience, the complexity and type of work and the basis of the fee arrangement. We're satisfied that the fees charged are reasonable.

Appendix D: Other information

LLP's registered name:	Manches LLP
Trading name:	Manches LLP
Registered number:	OC305898
Registered address:	Central Square, 29 Wellington Street, Leeds LS1 4DL
Date of the Liquidators' appointment:	22 April 2015
Liquidators' names, addresses and contact details:	David Robert Baxendale and Zelf Hussain of PricewaterhouseCoopers LLP, 7 More London Riverside, London, SE1 2RT Contact – Ruth Turner on 0113 289 4326.
Details of prior administration:	On 14 October 2013 David Robert Baxendale, Zelf Hussain and Stuart David Maddison of PricewaterhouseCoopers LLP were appointed Joint Administrators of the LLP. The Administration concluded on 22 April 2015
Details of unsecured dividend:	Prescribed Part dividend of 10.27 pence in the £ was paid to unsecured creditors