

LIQ03

Notice of progress report in voluntary winding up



Companies House

SATURDAY



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07/10/2017

#172

COMPANIES HOUSE

1 Company details

Company number 0 0 1 0 5 7 5 6

Company name in full Dewing & Kersley, Limited

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

2 Liquidator's name

Full forename(s) Andrew

Surname Turpin

3 Liquidator's address

Building name/number 30 St. Paul's Square

Street Birmingham

Post town West Midlands

County/Region

Postcode B 3 1 Q Z

Country

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 ①

Building name/number

Street

Post town

County/Region

Postcode

Country

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

LIQ03

Notice of progress report in voluntary winding up

6 Period of progress report

From date	^d 1	^d 2	^m 0	^m 8	^y 2	^y 0	^y 1	^y 6
To date	^d 1	^d 1	^m 0	^m 8	^y 2	^y 0	^y 1	^y 7

7 Progress report☒ The progress report is attached**8** Sign and date

Liquidator's signature

Signature

X **X**

Signature date

^d 0	^d 6	^m 1	^m 0	^y 2	^y 0	^y 1	^y 7
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LIQ03

Notice of progress report in voluntary winding up

**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 **Tony Lozano**

Company name **Poppleton & Appleby**

Address **30 St. Paul's Square**

Birmingham

Post town **West Midlands**

County/Region

Postcode **B 3 1 Q Z**

Country

Dx

Telephone **0121 200 2962**

**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

Dewing & Kersley, Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Declaration of Solvency £	From 12/08/2016 To 11/08/2017 £	From 12/08/2015 To 11/08/2017 £
	ASSETS NOT PLEDGED	
	Cash at Bank	NIL 2,461.60
199,866.00	Intercompany Loans NNL	NIL 205,414.19
	Dividends received re Cobham Plc	NIL 915.00
78,000.00	Investments in PLC's	NIL 51,829.96
7,639.00	Unclaimed Dividends re Cobham PLC	NIL 7,734.00
35,327.00	Associated Debtors	NIL 35,327.00
		NIL 303,681.75
	COST OF REALISATIONS	
	Statutory Advertising	NIL 306.88
	Stationery, Printing & Carriage	NIL 3.12
	Specific Bond	NIL 288.75
	Bank Charges & Interest	NIL 5.00
	Accountancy Fees	470.00 1,845.00
	Equiniti Admin Fee	NIL 42.00
	Irrecoverable VAT	94.00 2,003.38
	Motor Expenses	NIL 73.18
	Corporation Tax	852.60 852.60
	Vestra Wealth Fee	NIL 48.66
	Liquidation Fees	NIL 7,500.00
	Lost Share Certificate Indemnity	NIL 875.00
		(1,416.60) (13,843.57)
	UNSECURED CREDITORS	
(15,000.00)	Provision for Tax Liabilities	NIL NIL
		NIL NIL
	DISTRIBUTIONS	
	Ordinary Shareholders	NIL 270,233.72
		NIL (270,233.72)
305,832.00	(1,416.60)	19,604.46
	REPRESENTED BY	
	Estate Bank A/c Non Interest Bearing	19,604.46
		19,604.46

Note:


 Andrew Turpin
 Liquidator

TO ALL MEMBERS AND THE REGISTRAR OF COMPANIES

Our Ref: AT/TJL/KEJ/JS/LG/D5K/MVLIR161000/4

4 October 2017

Dear Sirs

**Dewing & Kersley, Limited ("the Company")
In Members' Voluntary Liquidation**

I enclose a copy of my Progress Report. I would remind you that I was appointed as Liquidator of the Company on 12 August 2015 and now report following the end of the second year since my appointment.

I attach at **Appendix A**, statutory information that I am obliged to provide.

Executive Summary

I was appointed as Liquidator of the Company in order to assist the Shareholders to wind down the affairs of a number of companies and distribute any surplus assets as a return on capital. In this case, the assets identified on the Statutory Declaration of Solvency to be realised and distributed were the Company's cash at bank, various associated debtors, intercompany loans, dividends and return on investments in relation to shares held in Cobham Plc.

As Members are aware, I was also appointed as Liquidator to three other associated companies, which were all placed into Member's Voluntary Liquidation on the same day, one of the companies being a substantial shareholder to the Company. The financial affairs of all the companies involved are, therefore, inextricably linked.

Liquidator's Actions since Last Anniversary

I have continued to liaise with HM Revenue and Customs ("HMRC") with a view to obtaining tax clearance for the Company for both pre and post Liquidation periods, to include making a final payment for the post-Liquidation period, which related to the realisations and distribution of the Company's shareholding in a publicly listed Company. I have also liaised with the Company's accountants to register satisfaction of charges at Companies House, where appropriate.

I have also reported to the Company's main Shareholder and its advisors on progress in the Liquidation during this period, as and when requested as well as discharging my ongoing statutory functions as Liquidator in this matter, such as reporting to Shareholders on the anniversary of the Liquidation and completing periodic progress reviews, in accordance with internal compliance deadlines.

Continued

Receipts and Payments Account

I attach as **Appendix B**, a copy of my Receipts and Payments Account from 12 August 2016 to 11 August 2017 which details the proceeds from the realisations of the Company's assets and how those funds have been applied in the Liquidation. This also includes an accumulative report for the entire period of the Liquidation.

The balance of funds are held in a non-interest bearing estate bank account.

Fixed Charge Assets

The Company's former Directors had granted Barclays Bank Plc ("Barclays") a Charge which was created on 25 September 1973 and registered at Companies House on 2 October 1973.

On my appointment, despite there being no liability to Barclays for a considerable amount of time, the satisfaction of Charge documents had not been filed at Companies House. I had previously written to Barclays to advise of my intention to have the Charge registered as satisfied and, as there was no objection received from Barclays, the appropriate documentation was registered at Companies House by the Company's accountants.

All assets are therefore unencumbered in this matter.

Unencumbered Assets

There have been no asset realisations in the current reporting period and there are no further asset realisations expected.

Assets Remaining Unsold

I can confirm that there are no assets which remain unrealised at this time.

Costs of Liquidation

Professional Fees

Accountants and Solicitors were instructed during the course of the Liquidation. The scope of their engagement as well as the fees paid are summarised at **Appendix C**.

The Company had owned shares in Cobham Plc ("Cobham") however, the share certificates seemed to have been lost and could not be located following my appointment as Liquidator. Having liaised with Equinity, the Registrars to Cobham, who were unable to assist, as well as other insurance providers, I ultimately instructed Portsoken to arrange a lost share indemnity certificate in order that the share certificates could be reissued by them.

Once the replacement share certificate had been received, I was then in a position to distribute the benefit of the shares to the Shareholders with the assistance of Vestra Wealth ("Vestra"). Further detail in respect of the sale of the Cobham shares is provided later in this report. Both Portsoken and Vestra were referred to me by the Company's main Shareholder.

As a result, the choice of professionals was based on recommendation, subsequent consideration of their experience and ability to perform this type of work and the complexity and nature of the assignment. I also considered that the basis on which they have charged their fees represented value for money. I have reviewed the charges they have made and am satisfied that they are reasonable in the circumstances of this case.

Continued

Liquidator's Expenses

I have incurred expenses to 11 August 2017 of £681 of which £4 was incurred in the period since 11 August 2016. I have drawn £677 to 11 August 2017, which related to expenses incurred prior to 12 August 2016.

I intend to draw my outstanding and projected future disbursements, as summarised in the tables below:-

Category 1 Disbursement	Amount incurred in previous reporting period (£)	Amount paid in previous reporting period (£)	Amount incurred in current reporting period (£)	Amount paid in current reporting period (£)	Further Disbursements Expected (£)	Revised Budget (£)
Postage	3	3	4	Nil	14	21
Statutory Advertising	307	307	Nil	Nil	Nil	307
Bond	289	289	Nil	Nil	Nil	289
Bank Charges	5	5	Nil	Nil	Nil	5
Total	604	604	4	Nil	14	622

I have incurred the following Category 2 disbursements during the course of the Liquidation:-

Category 2 Disbursement	Amount incurred in previous reporting period (£)	Amount paid in previous reporting period (£)	Amount incurred in current reporting period (£)	Amount paid in current reporting period (£)	Further Disbursements Expected (£)	Revised Budget (£)
Mileage	73	73	Nil	Nil	Nil	73
Storage	Nil	Nil	Nil	Nil	310	310
Total	73	73	Nil	Nil	310	383

All expenses are stated net of VAT.

Other Expenses – Post Liquidation Corporation Tax

Due to the dividends received and eventual sale of the Cobham shares in the Liquidation, a Corporation Tax liability of £853 due to HM Revenue & Customs ("HMRC") arose, which has been duly settled in this reporting period.


Additional time was spent by me in dealing with this matter as the original payment sent by cheque to HMRC was lost by HMRC. I therefore arranged to cancel and reissue the cheque, which caused a delay in being able to seek tax clearance in this matter.

I have now received Corporation tax clearance from HMRC for the post Liquidation period.

Liquidator's Remuneration

The Members approved, at a meeting held on 12 August 2015, that my remuneration for both pre and post appointment be fixed by reference to the time properly given by the Liquidator and his staff in attending to matters arising in the winding up, including those falling outside of statutory duties undertaken at the request of the Members, up to an agreed initial ceiling of £7,500 plus VAT plus disbursements plus VAT.

Continued



My total time costs from the commencement of my instruction to 11 August 2017 amount to £14,449, representing 90 hours work at an average charge out rate of £161 per hour, of which £3,385, representing 21 hours work was incurred in the current period from 12 August 2016 to 11 August 2017, at an average charge out rate of £161 per hour.

I have drawn £7,500 to 11 August 2017, which was drawn in previous reporting periods. Whilst my time costs are considerably higher than the original ceiling of £7,500, due to matters that have arisen outside of the original scope of the Liquidation, I do not propose to revert to Shareholders to approve an increase in my fees. As a result, no further fees will be drawn.

A schedule of my time costs incurred for the period 12 August 2016 to 11 August 2017, as well as a schedule of time costs incurred to date, are attached as **Appendix D**.

Whilst I have undertaken certain work that has provided a direct benefit to Members, such as liaising with the Company's Bank and requesting clearance from HMRC to conclude the Liquidation, 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 Members. A description of the routine work undertaken since my appointment as Liquidator is contained in **Appendix E**.

Further information about Members' 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/>.

For further information with regards to this Firm's policy on fees and disbursements as well as general guidance regarding a Liquidators' fees, I would advise you that a copy of 'A Members' Guide to Liquidators' Fees', together with an explanatory note which shows Poppleton & Appleby's fee policy is available to download from my Firm's website at www.poppletonandappleby.co.uk and please choose Creditor's Login, Creditor's Guidance Notes, Member's Guidance Notes to Fees, A Members' Guide to a Liquidator's Fees Effective from November 2011 to access this guide. A hard copy can be made available on written request.

Outcome for Creditors

Secured Creditor and Preferential Creditors

There are no Secured or Preferential Creditors in this matter.

Unsecured Creditors

As reported in my last annual report, there is no Corporation Tax liability for pre Liquidation periods. This has now been confirmed by HM Revenue & Customs.

There are no other Unsecured Creditors in this matter.

Shareholder Returns

The Company had issued 2,000 Ordinary shares of which 1,930 (96.5%) shares were issued to Shareholders with common interests ("common Shareholders") and 70 (3.5%) shares were issued to non-associated Shareholders ("other Shareholders").

Continued

Distributions were made to the common shareholders and the other shareholders as described below:-

Common Shareholders

Type of Distribution	Shareholding	Date Distributed	Amount Distributed (£)	Distributed Value per Share (£)
Ordinary Share Capital Repaid	1,930	18 December 2015	1,930.00	1
Ordinary Shares Cash Distribution*	1,930	18 December 2015	211,183.27	109.42
Distribution in Specie of Shares in Cobham Plc	1,930	28 June 2016	47,695.00	24.72
Total	1,930		260,808.27	135.14

*Includes settlement of the C Y Nutt debtor balance of £35,327.

Other Shareholders

Type of Distribution	Shareholding	Date Distributed	Amount Distributed (£)	Distributed Value per Share (£)
Ordinary Share Capital Repaid	70	9 August 2016	70.00	1
Ordinary Shares Cash Distribution	70	9 August 2016	7,659.50	109.42
Ordinary Shares Cash Distribution re sale of Shares in Cobham Plc	70	9 August 2016	1,695.96	24.23
Total	70		9,425.46	134.65

An early cash distribution was made to the common Shareholders, upon their request, with the remaining distribution having been made to the other Shareholders shortly before the anniversary of the Liquidation.

Furthermore, as earlier advised, the common Shareholders requested that their entitlement to the Cobham PLC shares were to be distributed in specie. As a result, I instructed Vestra to deal with that distribution in specie, as well as the sale of the residual 3.5 % other Shareholder interest.

However, whilst Vestra did deal with the sale of the remaining 3.5% of the Cobham PLC shares, to satisfy the interest of the other Shareholders, the transaction did not complete at the same time as the distribution in specie. As a result, the representative value of the distribution in specie is slightly higher as the shareholding in Cobham PLC was higher at the time of that transfer by Vestra to the common Shareholders.

At the time of writing this report, a final distribution has been made to the Shareholders to include a small balancing distribution, in accordance with the Other Shareholders' entitlement. Details of my final distributions to all Shareholders, which falls outside the current reporting period, will be provided in my final report to Members.

Continued

Conclusion

As I have now obtained all appropriate clearances from HM Revenue & Customs, I will now seek to draw the Liquidation to a close, issue my final report to Members and seek my release as Liquidator.

I have attached as **Appendix F**, a statement of Members' rights in relation to these proceedings.

If you should require any further information concerning this Liquidation then please do not hesitate to contact either myself or my Case Manager, Tony Lozano.

Yours faithfully
For and on behalf of
Dewing & Kersley, Limited

A handwritten signature in black ink, appearing to read 'Andrew Turpin', with a long horizontal flourish extending to the right.

Andrew Turpin
Liquidator

Encs

STATUTORY INFORMATION

Company name:	Dewing & Kersley, Limited
Registered office:	30 St. Paul's Square Birmingham West Midlands B3 1QZ
Former registered office:	1 John Street Royston Hertfordshire SG8 9BE
Registered number:	00105756
Liquidator's name:	Andrew Turpin
Liquidator's address:	30 St. Paul's Square, Birmingham, West Midlands, B3 1QZ
Liquidator's date of appointment:	12 August 2015

Dewing & Kersley, Limited
(In Liquidation)
Liquidator's Summary of Receipts & Payments

Declaration of Solvency £		From 12/08/2016 To 11/08/2017 £	From 12/08/2015 To 11/08/2017 £
	ASSETS NOT PLEDGED		
	Cash at Bank	NIL	2,461.60
199,866.00	Intercompany Loans NNL	NIL	205,414.19
	Dividends received re Cobham Plc	NIL	915.00
78,000.00	Investments in PLC's	NIL	51,829.96
7,639.00	Unclaimed Dividends re Cobham PLC	NIL	7,734.00
35,327.00	Associated Debtors	NIL	35,327.00
		NIL	303,681.75
	COST OF REALISATIONS		
	Statutory Advertising	NIL	306.88
	Stationery, Printing & Carriage	NIL	3.12
	Specific Bond	NIL	288.75
	Bank Charges & Interest	NIL	5.00
	Accountancy Fees	470.00	1,845.00
	Equiniti Admin Fee	NIL	42.00
	Irrecoverable VAT	94.00	2,003.38
	Motor Expenses	NIL	73.18
	Corporation Tax	852.60	852.60
	Vestra Wealth Fee	NIL	48.66
	Liquidation Fees	NIL	7,500.00
	Lost Share Certificate Indemnity	NIL	875.00
		(1,416.60)	(13,843.57)
	UNSECURED CREDITORS		
(15,000.00)	Provision for Tax Liabilities	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
	Ordinary Shareholders	NIL	270,233.72
		NIL	(270,233.72)
305,832.00		(1,416.60)	19,604.46
	REPRESENTED BY		
	Estate Bank A/c Non Interest Bearing		19,604.46
			19,604.46

Note:


 Andrew Turpin
 Liquidator

SUMMARY OF PROFESSIONAL COSTS

Firm	Description	Agreed fee structure	Costs incurred Previous reporting periods (£)	Amount paid previous reporting periods (£)	Costs incurred 12/08/2016 to 11/08/2017 (£)	Amount paid 12/08/2016 to 11/08/2017 (£)	Further Fees Expected (£)	Final Costs (£)
Harrison Beale & Owen Accountants	Review of financial position, completion and submission of relevant pre and post Liquidation tax returns.	Fixed Fees	1,725	1,375	120	470	Nil	1,845
Vestra Wealth	Contract Fee re sale of Cobham PLC Shares Commission Fee re sale of Cobham PLC Shares	Fixed Fee Percentage of Share value	30 19	30 19	Nil	Nil	Nil	30 19
Portsocken	Arrange Lost Share Certificate Indemnity	Fixed Fee	875	875	Nil	Nil	Nil	875
Equiniti	Administration fee re share certificates	Fixed Fee	42	42	Nil	Nil	Nil	42
Total			2,691	2,341	120	470	Nil	2,811

Time Entry - SIP9 Time & Cost Summary

D&K - Dewing & Kersley, Limited
 Project Code: POST
 From: 12/08/2016 To: 11/08/2017

Classification of Work Function	Partner	Manager	Other Senior Professionals	Assistants & Support Staff	Total Hours	Time Cost (£)	Average Hourly Rate (£)
Administration & Planning	1.60	4.00	5.90	0.80	12.30	2,118.00	172.20
Case specific matters	0.00	0.70	0.00	0.00	0.70	136.50	195.00
Creditors	0.00	0.60	5.70	0.50	6.80	940.00	138.24
Investigations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Realisations of Assets	0.00	0.90	0.00	0.00	0.90	175.50	195.00
Trading	0.00	0.00	0.00	0.30	0.30	15.00	50.00
Total Hours	1.60	6.20	11.60	1.60	21.00	3,385.00	161.19
Total Fees Claimed						4,925.50	
Total Disbursements Claimed						231.87	

D5K - Dewing & Kersley, Limited
To: 11/08/2017

Page 1 of 2

Time Entry - SIP9 Time & Cost Summary

Category 2 Disbursements

DSK - Dewing & Kersley, Limited
To: 11/08/2017

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
31/07/2015	Motor Expenses: Mileage	14.25
31/07/2015	Motor Expenses: Mileage	14.25
31/07/2015	Motor Expenses: Mileage	43.12
Total		71.62

ROUTINE WORK ORDINARILY UNDERTAKEN IN MEMBERS' VOLUNTARY LIQUIDATIONS

1. Administration & Planning

- Preparing the documentation and dealing with the formalities of appointment.
 - Writing a report that takes account of statutory requirements and the requirements of Statements of Insolvency Practice 9 in particular.
 - Preparing schedules of work done to date and work proposed and explaining them to creditors in the report.
 - Assessing the possible action that might be required to recover assets and considering the likely cost of that action.
 - In anticipation of closure and release from office review all case files.
- Statutory notifications and advertising
 - Prepare and circulate notice of appointment to all Creditors, Shareholders and other Stakeholders to include HM Revenue & Customs.
- Preparing documentation required.
 - Preparation and continued review of case checklist to ensure compliance on all statutory and best practice matters.
 - Completion of relevant post Liquidation VAT forms for HM Revenue & Customs.
 - Completion of relevant post Liquidation Corporation Tax Forms for HM Revenue & Customs.
- Dealing with all routine correspondence, e mails and telephone calls.
 - Includes correspondence with Creditors, Shareholders and other Stakeholders.
 - Internal correspondence between Insolvency Practitioner, managers and case administrators.
 - Deal with correspondence from Companies House.
 - Dealing with correspondence from HM Revenue & Customs.
 - Ensuring that a member of staff is generally available to deal with telephone queries.
 - Ensuring that email correspondence is dealt with within the Firm's response policy.
- Maintaining physical case files and electronic case details in our computerised systems.
 - Data input of details pertaining to assets and liabilities onto bespoke software system.
 - Management of case diary on bespoke software system.
 - Filing and scanning of electronic and written correspondence to relevant files.
 - Dealing with destruction of books and records when required.
- Review and storage.
 - Prepare and complete periodic case reviews, to include review on progression, ethics and independence checks.
 - Liaise with external review agencies to ensure progression and compliance of case.
 - Case bordereau reviews and maintenance.
 - Preparing Estimated Outcome Statements where required.
 - Adjust insurance cover and bordereau requirements as assets are sold and realised.
- Case planning and administration.
 - Hold internal meetings to discuss case strategy and progression
 - Drafting case notes to ensure strategy remains appropriate.
 - Overseeing and managing work conducted by case administrators.
- Preparing reports to interested parties.
 - Progress reports to Creditors, Members and Stakeholders where appropriate.
 - Draft and circulation of final report to Members.
 - Convening and holding meetings of Members and Creditors, if requested.
 - Convening and holding final meetings of Members upon release from office.

2. Cashiering

- Maintaining and managing the Liquidator's cashbook and bank account(s).
 - Preparation and maintenance of cashier file.
 - Review level of turnover on bank account.
 - Input of transactional data during the Liquidation.
 - Completion of journals where appropriate.
 - Review bank statements and complete bank reconciliations.
 - Physical banking of cheques to account.
 - Paying costs and expenses from the case account.
 - Assistance with dividend payments to Creditors where appropriate.
 - Chasing cheque clearance on dividends where appropriate.
- Ensuring statutory lodgements and taxation affair obligations are met.
 - Preparation of relevant VAT forms for HM Revenue & Customs.
 - Preparation of relevant Corporation Tax Forms to HM Revenue & Customs.
 - Preparation of statutory forms to Companies House, to include progress and final reports.
 - Arranging deregistration of VAT with HM Revenue & Customs when appropriate.
 - Preparation of final Corporation Tax return and seeking Tax clearance from HM Revenue & Customs.

3. Creditors

- Dealing with Creditor correspondence, emails and telephone calls.
 - Attendance to queries within Firm policy timescales.
 - Lodging of Creditor claims.
 - Reviewing and adjudicating upon proofs of debt received from Creditors.
 - Maintaining Creditor information within our computerised systems.

4. Case Specific

- Correspondence with HM Revenue & Customs in relation to lost Corporation Tax payment by cheque.

STATUTORY DISCLOSURE REQUIREMENTS

Legislative requirements state that when an Insolvency Practitioner reports to Members and Creditors, there are certain statutory statements he must make. In order to fully comply with these conditions, we have set out below the statements which apply in these proceedings in this Appendix, rather than in the report itself, with the intention of keeping the report informative for Members and Creditors who are more likely to be interested in the practical points arising in the insolvency.

The statement which forms part of this statutory report which also need to be considered along with it is as follows:-

- Please note that no funds have been held with the Insolvency Services Account at any time during the Liquidation, therefore, it has been neither possible nor necessary to reconcile this account with the Secretary of State.

Comments as Regards Liquidator's Remuneration:-

- For further information with regards to this firm's policy on fees and disbursements as well as general guidance regarding a Liquidator's' fees in a Members' Voluntary Liquidation, you may download a Creditors' Guide to Fees on our website at www.poppletonandappleby.co.uk and choose the following options: Creditors Login, Creditors' Guidance Notes, then choose A Members' Guide to A Liquidator's Fees Effective from November 2011.
- A Member may, with the permission of the court or with at least 5% of the total voting rights of all the Members having the right to vote at general meetings of the company request further details of the Liquidator's remuneration and expenses, within 21 days of receipt of this report.
- A Member may, with the permission of the court or with at least 10% of the total voting rights of all the Members having the right to vote at general meetings of the company, apply to Court to challenge the amount of remuneration charged by the Liquidator as being excessive, and/or the basis of the Liquidator's remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this report.
- A hard copy of these Rights can be provided upon written request.

Provision of Services Regulations Summary for Poppleton & Appleby

- To comply with the Provision of Services Regulations, some general information about this Firm can be found on our website at <http://www.poppletonandappleby.co.uk>. To access, choose the following options: Creditors Login, Creditors' Guidance Notes, Provision of Services Regulations Summary for Poppleton & Appleby, Provision of Services.