

LIQ13

Notice of final account prior to dissolution in MVL



Companies House

For further information, please
refer to our guidance at
www.gov.uk/companieshouse

1 Company details

Company number 03560828

Company name in full HCTC Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Malcolm

Surname Cohen

3 Liquidator's address

Building name/number 55 Baker Street

Street

Post town

London

County/Region

Postcode

W1U7EU

Country

4 Liquidator's name ①

Full forename(s) Matthew

Surname Chadwick

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number 2nd Floor, 2 City Place

Street Beehive Ring Road

Post town

Gatwick

County/Region

Postcode

RH60PA

Country

② Other liquidator

Use this section to tell us about
another liquidator.

LIQ13

Notice of final account prior to dissolution in MVL

6 Final account

☒ I have delivered the final account of the winding up to the members in accordance with Section 94(2) and attach a copy.

7 Sign and date

Liquidator's signature

Signature

X



X

Signature date

^d
2

^d
5

^m
0

^m
7

^y
2

^y
0

^y
2

^y
3

LIQ13

Notice of final account prior to dissolution in MVL



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 **Malcolm Cohen**

Company name **BDO LLP**

Address **5 Temple Square**

Temple Street

Post town **Liverpool**

County/Region

Postcode **L 2 5 R H**

Country

DX

Telephone **+44 (0) 151 237 4500**



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

**HCTC Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £		From 23/03/2023 To 25/07/2023 £	From 23/03/2022 To 25/07/2023 £
ASSET REALISATIONS			
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1 owed by group companies to the Company was made to its sole member on 10 May 2023.

**Babcock Emergency Services Limited
Babcock Leaseco Limited
Babcock Technical Services Limited
HCTC Limited
KML (UK) Limited
Touchstone Learning & Skills Ltd
Westminster Education Consultants
Limited
In Members' Voluntary Liquidation**

Joint Liquidators' Final Account
dated 25 July 2023

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GLOSSARY OF TERMS

Abbreviation or term	Meaning
'Act'	Insolvency Act 1986
'Emergency Services'	Babcock Emergency Services Limited
'HCTC'	HCTC Limited
'HMRC'	HM Revenue & Customs
'Joint Liquidators' or 'we'	Malcolm Cohen and Matthew Chadwick
'KML'	KML (UK) Limited
'Leaseco'	Babcock Leaseco Limited
'members'	Members whose names are entered in the register of members
'preferential creditors'	Claims for unpaid wages earned in the four months prior to Liquidation up to £800, holiday pay and unpaid pension contributions in certain circumstances and where a Company enters into Liquidation on or after 1 December 2020, claims for unpaid VAT, PAYE deductions, Employee National Insurance Contributions (NICs) deductions, student loan repayment deductions and amounts withheld under the construction industry scheme
'Final Account'	Prepared in accordance with Section 94 of the Act and Rule 18.14 of the Rules
'Rules'	Insolvency (England and Wales) Rules 2016
'secured creditors'	Creditors whose debt is secured, in accordance with Section 248 of the Act
'Technical Services'	Babcock Technical Services Limited
'Touchstone'	Touchstone Learning & Skills Ltd
'the Companies'	Babcock Emergency Services Limited Babcock Leaseco Limited Babcock Technical Services Limited HCTC Limited KML (UK) Limited Touchstone Learning & Skills Ltd Westminster Education Consultants Limited
'unsecured creditors'	Creditors who are neither secured nor preferential
'Westminster'	Westminster Education Consultants Limited

KEY INFORMATION

Background

Malcolm Cohen and Matthew Chadwick were appointed Joint Liquidators of the Companies on 23 March 2022.

Purpose of the Final Account

This is the Final Account which provides you with an account of the conduct of the liquidations.

Return to members

The table below summarises the outcome for members.

	Share Capital	Return
HCTC	£1 Ordinary share	£1.00 per share
KML	£1 Ordinary share	£3.00 per share
Technical Services	£1 Ordinary share	£1.00 per share
Touchstone	£1 Ordinary share	£1.00 per share
Westminster	£1 Ordinary share	£1.00 per share

Members' rights

An overview of the rights of members are detailed in Appendix B.

Contact details

Contact: Pauline Durrant
Business Restructuring, BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH
Tel: +44 (0)20 7486 5888
Email: Pauline.Durrant@bdo.co.uk
Reference: 00408512

PROGRESS IN THE LIQUIDATION

Asset realisations

Receipts and payments accounts are attached at Appendix C.

There were no assets to realise in the liquidations of Emergency Services or Leaseco.

The remaining five Companies all had amounts due from group companies which have been distributed in specie to their respective members.

In addition, KML holds the share capital in Touchstone which is not shown on the Company's declaration of Solvency, and accordingly has received the distribution in specie from Touchstone which has then been distributed to KML's member.

No assets have been realised since our previous progress report.

HMRC

We are required to obtain clearances from both the Corporation Tax office, and the Enforcement & Insolvency Service which provides VAT and PAYE clearances, and which also issues HMRC's claim in respect of all taxes.

We can confirm that all clearances have now been received. It should be noted that these were significantly delayed due to the backlog at HMRC arising from the COVID-19 pandemic, which has necessitated a number of clearance requests being made.

Creditors

There are no known creditors in the liquidations. Following the Joint Liquidators' appointment, statutory advertisements were placed in the London Gazette and Times newspaper inviting creditors to submit claims. No claims have been received.

Return on capital

First and final distributions in specie of the amounts due from group companies were made to the Companies' respective members on 10 May 2023.

No distributions have been made in the liquidations of Emergency Services or Leaseco as there were no assets to recover.

Other matters

In addition to the above matters, we have dealt with all statutory matters required by legislation and administrative work incidental to our duties as Joint Liquidators.

Joint Liquidators' remuneration

The Joint Liquidators' remuneration was approved on a time cost basis by the members. The Joint Liquidators have not drawn any remuneration in the period, and as the Companies do not have any cash assets, the costs of liquidation, including expenses, will be met by a group company.

The time costs incurred in the Final Period are detailed below.

Company	Time costs	Hours	Average per hour
Emergency Services	£830.40	2.70	£307.56
HCTC	£1,868.00	5.55	£336.58
KML	£758.70	2.40	£316.13
Leaseco	£861.65	2.55	£337.90
Technical Services	£798.55	2.55	£313.16
Touchstone	£758.70	2.40	£316.13
Westminster	£781.60	2.55	£306.51

Time costs to date are detailed in the table below.

Company	Time costs	Hours	Average per hour
Emergency Services	£3,021.85	10.45	£289.17
HCTC	£4,469.75	17.00	£262.93
KML	£2,997.35	9.60	£312.22
Leaseco	£2,767.95	8.65	£319.99
Technical Services	£2,863.80	8.40	£340.93
Touchstone	£2,998.15	11.85	£253.01
Westminster	£2,498.35	8.00	£312.29

A detailed report of the time incurred and a narrative of the work done since our previous progress report is attached in Appendix D.

Joint Liquidators' expenses

A breakdown of expenses incurred and paid during the liquidations is set out in Appendix E.

Release of the Joint Liquidators

The Joint Liquidators will vacate office and be released from liability on the delivery of the Final Account to the Registrar of Companies.

APPENDIX A

STATUTORY INFORMATION

Information

Names and registration numbers of Companies	Babcock Emergency Services Limited - 01944631 Babcock Leaseco Limited - 04168215 Babcock Technical Services Limited - 03463928 HCTC Limited - 03560828 KML (UK) Limited - 05157562 Touchstone Learning & Skills Ltd - 02847388 Westminster Education Consultants Limited - 02731629
Registered office	c/o BDO LLP, 5 Temple Square, Temple Street, Liverpool, L2 5RH
Date of appointment	23 March 2022
Joint Liquidators	Malcolm Cohen Matthew Chadwick <i>Under the provisions of section 231 of the Act the Joint Liquidators carry out their functions jointly and severally meaning any action can be done by one Liquidator or by both of them.</i>
Joint Liquidators' address	BDO LLP, 55 Baker Street, London, W1U 7EU
Data Control and GDPR	Malcolm Cohen and Matthew Chadwick are authorised to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales in the UK. The Joint Liquidators are Data Controllers as defined by the General Data Protection Regulations. BDO LLP will act as Data Processor on the instruction of the Data Controllers. Personal data will be kept secure and processed only for matters relating to the liquidations of the Companies. Please see the privacy statement at https://www.bdo.co.uk/en-gb/privacy-notices/insolvencies

APPENDIX B

MEMBERS' RIGHTS

Within 21 days of receipt of the Proposed Final Account, members with at least 5% in value of the total voting rights of all members having the right to vote at general meetings of the Companies or any member with the permission of court, may request in writing that the Joint Liquidators provide further information about their remuneration or expenses which have been itemised in the Proposed Final Account.

Within 14 days of receipt of the request, the Joint Liquidators must provide all of the information asked for, unless they think that:

- the time or cost in preparing the information would be excessive, or
- disclosure of the information would be prejudicial to the conduct of the liquidations or might reasonably be expected to lead to violence against any person, or
- they are subject to confidentiality obligations in respect of the information.

The Joint Liquidators are also required to give reasons for not providing all of the requested information.

Members with at least 10% in value of the total voting rights of all members having the right to vote at general meetings of the Companies may, within eight weeks of receipt of the Proposed Final Account, make an application to court that the basis fixed for the Joint Liquidators' remuneration, the remuneration charged, or the expenses incurred by the Joint Liquidators, as set out in the Proposed Final Account, are excessive.

The Joint Liquidators may conclude that the affairs of the Company are fully wound up before 25 July 2023 if every member confirms in writing to us that they do not intend to make any request for further information about remuneration or expenses or a court application. No requests have been made.

When the affairs of the Companies are fully wound up the Joint Liquidators will make up the final account and deliver it to the members. When the final account is delivered to the Registrar of Companies the Joint Liquidators will be released under Section 171(6) of the Act.

Members may access a copy of BDO LLP's charging and expenses policy at <https://www.bdo.co.uk/en-gb/insights/advisory/business-restructuring/creditors-guides>.

The Insolvency Service has established a central gateway for considering complaints in respect of Insolvency Practitioners. In the event that you make a complaint to us but are not satisfied with the response, then you should visit <https://www.gov.uk/complain-about-insolvency-practitioner> where you will find further information on how you may pursue the complaint.

The Joint Liquidators are bound by the Insolvency Code of Ethics when carrying out all professional work relating to these liquidations. A copy of the code can be found at <https://www.icaew.com/technical/ethics/icaew-code-of-ethics/icaew-code-of-ethics>.

APPENDIX C

RECEIPTS AND PAYMENTS ACCOUNTS

**Babcock Emergency Services Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £	From 23/03/2023 To 25/07/2023 £	From 23/03/2022 To 25/07/2023 £
_____	_____	_____
	NIL	NIL
REPRESENTED BY	=====	=====
		NIL
		=====

Babcock Leaseco Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £	From 23/03/2023 To 25/07/2023 £	From 23/03/2022 To 25/07/2023 £
	NIL	NIL
REPRESENTED BY		
		NIL

Note:

Babcock Technical Services Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 23/03/2023 To 25/07/2023 £	From 23/03/2022 To 25/07/2023 £
	ASSET REALISATIONS		
2.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
2.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £2 owed by group companies to the Company was made to its sole member on 10 May 2023.

**HCTC Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £		From 23/03/2023 To 25/07/2023 £	From 23/03/2022 To 25/07/2023 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1 owed by group companies to the Company was made to its sole member on 10 May 2023.

KML (UK) Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 23/03/2023 To 25/07/2023 £	From 23/03/2022 To 25/07/2023 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £2 owed by group companies to the Company's subsidiary, Touchstone Learning & Skills Ltd (also in members' voluntary liquidation) was received on 10 May 2023. Subsequent to this, the Company made a first and final distribution of the total of £3 owed by group companies to its sole member.

Touchstone Learning & Skills Ltd
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 23/03/2023 To 25/07/2023 £	From 23/03/2022 To 25/07/2023 £
	ASSET REALISATIONS		
2.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
2.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £2 owed by group companies to the Company was made to its sole member on 10 May 2023.

Westminster Education Consultants Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Declaration of Solvency £		From 23/03/2023 To 25/07/2023 £	From 23/03/2022 To 25/07/2023 £
	ASSET REALISATIONS		
1.00	Amounts due from Group Companies	NIL	NIL
		NIL	NIL
1.00		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

A first and final distribution in specie of the £1 owed by group companies to the Company was made to its sole member on 10 May 2023.

APPENDIX D

JOINT LIQUIDATORS' REMUNERATION

Since our previous annual progress report time costs of £6,658 have been incurred and a breakdown is detailed below together with details of the work undertaken.

Emergency Services

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. rate £
Planning and strategy	-	-	-	-	0.20	-	0.20	48.05	240.25
Statutory reporting and decisions	0.15	0.35	-	-	1.15	-	1.65	577.25	349.85
General administration	-	-	-	-	0.30	-	0.30	42.30	141.00
Post appointment taxation	-	0.10	-	-	0.05	-	0.15	89.50	596.67
Closure	-	-	-	-	0.40	-	0.40	73.30	183.25
TOTAL	0.15	0.45	-	-	2.10	-	2.70	830.40	307.56

Leaseco

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. rate £
Planning and strategy	-	-	-	-	0.20	-	0.20	48.05	240.25
Statutory reporting and decisions	-	0.35	-	-	1.15	-	1.50	439.25	292.83
General administration	0.20	-	-	-	0.05	-	0.25	191.05	764.20
Post appointment taxation	-	-	-	-	0.10	-	0.10	32.80	328.00
Closure	-	0.10	-	-	0.40	-	0.50	150.50	301.00
TOTAL	0.20	0.45	-	-	1.90	-	2.55	861.65	337.90

Technical Services

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. rate £
Planning and strategy	-	-	-	-	0.20	-	0.20	48.05	240.25
Statutory reporting and decisions	0.20	0.35	-	-	1.15	-	1.70	623.25	366.62
General administration	-	-	-	-	0.15	-	0.15	21.15	141.00
Post appointment taxation	-	-	-	-	0.10	-	0.10	32.80	328.00
Closure	-	-	-	-	0.40	-	0.40	73.30	183.25
TOTAL	0.20	0.35	-	-	2.00	-	2.55	798.55	313.16

HCTC

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. rate £
Planning and strategy	-	-	-	-	0.20	-	0.20	48.05	240.25
Statutory reporting and decisions	0.20	1.15	-	-	2.95	-	4.30	1,514.20	352.14
General administration	-	-	-	-	0.35	-	0.35	49.35	141.00
Post appointment taxation	-	0.20	-	-	0.10	-	0.30	183.10	610.33
Closure	-	-	-	-	0.40	-	0.40	73.30	183.25
TOTAL	0.20	1.35	-	-	4.00	-	5.55	1,868.00	336.58

KML

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. rate £
Planning and strategy	-	-	-	-	0.20	-	0.20	48.05	240.25
Statutory reporting and decisions	0.20	0.35	-	-	1.25	-	1.80	637.35	354.08
Closure	-	-	-	-	0.40	-	0.40	73.30	183.25
TOTAL	0.20	0.35	-	-	1.85	-	2.40	758.70	316.13

Touchstone

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. rate £
Planning and strategy	-	-	-	-	0.20	-	0.20	48.05	240.25
Statutory reporting and decisions	0.20	0.35	-	-	1.25	-	1.80	637.35	354.08
Closure	-	-	-	-	0.40	-	0.40	73.30	183.25
TOTAL	0.20	0.35	-	-	1.85	-	2.40	758.70	316.13

Westminster

Activity	Partner	Director	Senior manager	Manager	Senior executive	Executive	Total hours	Time costs £	Av. rate £
Planning and strategy	-	-	-	-	0.20	-	0.20	48.05	240.25
Statutory reporting and decisions	0.20	0.30	-	-	1.25	-	1.75	598.75	342.14
Creditors	-	-	-	-	0.10	-	0.10	32.80	328.00
Post appointment taxation	-	-	-	-	0.10	-	0.10	28.70	287.00
Closure	-	-	-	-	0.40	-	0.40	73.30	183.25
TOTAL	0.20	0.30	-	-	2.05	-	2.55	781.60	306.51

Planning and strategy

- Case reviews
- Internal meetings and discussions

Statutory reporting and decisions

- Preparation and delivery of the Joint Liquidators' progress report

General administration

- Ongoing maintenance of internal files
- General updates to the Companies' parent group

Post appointment taxation

- Obtaining tax clearances

Closure

- Closure planning
- Preparation of the proposed final account

The current charge out rates per hour of staff within the firm who may be involved in working on the liquidations are as follows:

Grade	£
Partner	690-920
Director	386-772
Senior Manager	322-643
Manager	176-470
Senior Executive	141-328
Executive	86-173

Cumulative time incurred

Total costs £21,607 have been incurred over the course of the liquidations to 4 May 2023 as detailed below.

Emergency Services

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	0.40	500.00	200.00
Steps on appointment	1.25	475.76	594.70
Planning and strategy	2.40	180.79	433.90
Statutory reporting and decisions	1.65	349.85	577.25
General administration	2.45	104.27	255.45
Creditors	0.05	328.00	16.40
Post appointment taxation	1.85	470.73	870.85
Closure	0.40	183.25	73.30
TOTAL	10.45	289.17	3,021.85

Leaseco

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	0.40	500.00	200.00
Steps on appointment	1.20	483.17	579.80
Planning and strategy	2.40	180.79	433.90
Statutory reporting and decisions	1.50	292.83	439.25
General administration	0.70	387.21	271.05
Post appointment taxation	1.95	355.62	693.45
Closure	0.50	301.00	150.50
TOTAL	8.65	319.99	2,767.95

Technical Services

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	0.40	500.00	200.00
Steps on appointment	1.20	483.17	579.80
Planning and strategy	1.95	202.67	395.20
Statutory reporting and decisions	1.70	366.62	623.25
General administration	0.50	172.80	86.40
Post appointment taxation	2.25	398.16	895.85
Closure	0.40	183.25	73.30
TOTAL	8.40	339.74	2,853.80

HCTC

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	0.40	500.00	200.00
Steps on appointment	1.40	450.71	631.00
Planning and strategy	4.05	142.17	575.80
Statutory reporting and decisions	4.30	352.14	1,514.20
General administration	2.30	121.59	279.65
Creditors	0.40	86.00	34.40
Post appointment taxation	3.75	309.71	1,161.40
Closure	0.40	183.25	73.30
TOTAL	17.00	262.93	4,469.75

KML

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	0.40	500.00	200.00
Steps on appointment	1.80	466.33	839.40
Planning and strategy	2.40	180.79	433.90
Statutory reporting and decisions	1.80	354.08	637.35
General administration	0.65	167.69	109.00
Post appointment taxation	2.15	327.63	704.40
Closure	0.40	183.25	73.30
TOTAL	9.60	312.22	2,997.35

Touchstone

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	0.40	500.00	200.00
Steps on appointment	1.25	475.76	594.70
Planning and strategy	4.10	141.49	580.10
Statutory reporting and decisions	1.90	376.08	714.55
General administration	1.40	113.64	159.10
Post appointment taxation	2.40	281.83	676.40
Closure	0.40	183.25	73.30
TOTAL	11.85	253.01	2,998.15

Westminster

Activity	Hours	Average Rate £	Time costs £
Pre-appointment	0.40	500.00	200.00
Steps on appointment	1.25	475.76	594.70
Planning and strategy	2.10	194.33	408.10
Statutory reporting and decisions	1.75	342.14	598.75
General administration	0.45	177.78	80.00
Creditors	0.10	328.00	32.80
Post appointment taxation	1.55	329.48	510.70
Closure	0.40	183.25	73.30
TOTAL	8.00	312.29	2,498.35

APPENDIX E

JOINT LIQUIDATORS' EXPENSES

The Joint Liquidators' expenses incurred and paid are detailed below.

	Incurred in Period 23/03/2023 to 25/07/2023 £	Total Incurred 23/03/2022 to 25/07/2023 £	Total Paid 23/03/2022 to 25/07/2023 £
Category 1			
Statutory Advertising	0.00	1,548.35	1,548.35
Bonding	0.00	20.00	20.00
Category 2			

The expenses shown are self-explanatory.

NOTICE OF THE FINAL ACCOUNT PURSUANT TO SECTION 94 OF THE INSOLVENCY ACT 1986 AND RULE 5.10 OF THE INSOLVENCY (ENGLAND AND WALES) RULES 2016

Babcock Emergency Services Limited - 01944631
Babcock Leaseco Limited - 04168215
Babcock Technical Services Limited - 03463928
HCTC Limited - 03560828
KML (UK) Limited - 05157562
Touchstone Learning & Skills Ltd - 02847388
Westminster Education Consultants Limited - 02731629
- All in Members' Voluntary Liquidation ('the Companies')

NOTICE IS GIVEN:

The affairs of the Companies are fully wound up.

After delivery of the final account to the members, the Joint Liquidators must within 14 days of the date the final account is made up, deliver a copy of the final account to the Registrar of Companies.

The Joint Liquidators will vacate office and be released under Section 171 of the Insolvency Act 1986 on delivering the final account to the Registrar of Companies.



Malcolm Cohen
Joint Liquidator

Date: 25 July 2023
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