

LIQ13

Notice of final account prior to dissolution in MVL



Companies House

SATURDAY



A29 *A7JWEOG1* #81
01/12/2018
COMPANIES HOUSE

1 Company details

Company number 0 7 1 4 8 8 2 9

Company name in full Graham Hancox Implants Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Dean

Surname Nelson

3 Liquidator's address

Building name/number St Helens House

Street King Street

Post town Derby

County/Region

Postcode D E 1 3 E E

Country

4 Liquidator's name

Full forename(s) Nicholas Charles Osborn

Surname Lee

Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address

Building name/number 158 Edmund Street

Street Birmingham

Post town B3 2HB

County/Region

Postcode

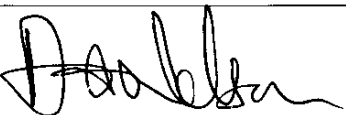
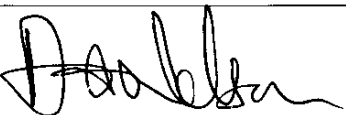
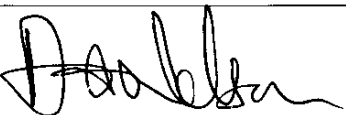
Country

Other liquidator

Use this section to tell us about
another liquidator.

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6	Final account	<input checked="" type="checkbox"/> 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	<table border="1"><tr><td data-bbox="114 546 336 584">Liquidator's signature</td><td data-bbox="339 546 1134 674"><div>Signature</div><div>X  X</div></td></tr><tr><td data-bbox="114 680 336 728">Signature date</td><td data-bbox="339 680 1134 728"><table border="1"><tr><td><small>d</small></td><td><small>d</small></td><td><small>m</small></td><td><small>m</small></td><td><small>y</small></td><td><small>y</small></td><td><small>y</small></td><td><small>y</small></td></tr><tr><td>2</td><td>8</td><td>1</td><td>1</td><td>2</td><td>0</td><td>1</td><td>8</td></tr></table></td></tr></table>	Liquidator's signature	<div>Signature</div> <div>X  X</div>	Signature date	<table border="1"><tr><td><small>d</small></td><td><small>d</small></td><td><small>m</small></td><td><small>m</small></td><td><small>y</small></td><td><small>y</small></td><td><small>y</small></td><td><small>y</small></td></tr><tr><td>2</td><td>8</td><td>1</td><td>1</td><td>2</td><td>0</td><td>1</td><td>8</td></tr></table>	<small>d</small>	<small>d</small>	<small>m</small>	<small>m</small>	<small>y</small>	<small>y</small>	<small>y</small>	<small>y</small>	2	8	1	1	2	0	1	8	
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<small>d</small>	<small>d</small>	<small>m</small>	<small>m</small>	<small>y</small>	<small>y</small>	<small>y</small>	<small>y</small>																
2	8	1	1	2	0	1	8																

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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	Kimberley Waplington
Company name	Smith Cooper
Address	2 Lace Market Square
	Nottingham
Post town	NG1 1PB
County/Region	
Postcode	
Country	
DX	
Telephone	0115 945 4300



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

Graham Hancox Implants Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
From 28 October 2016 To 28 November 2018

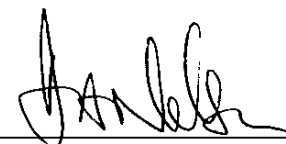
S of A £		£	£
	ASSET REALISATIONS		
934.00	Computer Equipment	934.00	
87,757.00	Book Debts	104,963.00	
245,359.61	Cash at Bank	246,186.87	
	Bank Interest Gross	2.07	
	Funds held by a Third Party	360.00	
	CT Refund	0.08	
			352,446.02
	COST OF REALISATIONS		
	Specific Bond	240.00	
	Office Holders Fees	3,500.00	
	Corporation Tax	186.80	
	Irrecoverable VAT	890.13	
	SC Accounts	500.00	
	Statutory Advertising	210.66	
			(5,527.59)
	UNSECURED CREDITORS		
	HM Revenue & Customs - PAYE / NI	219.70	
(8,153.60)	HM Revenue & Customs - CT	12,472.40	
	Statutory Interest	192.84	
			(12,884.94)
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	334,033.49	
			(334,033.49)
325,797.01			NIL

REPRESENTED BY

NIL

Note:

The amounts stated are net of VAT.



Dean Nelson
Joint Liquidator

NOTICE OF FINAL ACCOUNT

Company Name: Graham Hancox Implants Limited ("the Company")

Company Number: 07148829

This Notice is given under Rule 5.10 of the Insolvency (England & Wales) Rules 2016 ("the Rules"). It is delivered by the Joint Liquidators, Dean Anthony Nelson and Nicholas Charles Osborn Lee of Smith Cooper, 2 Lace Market Square, Nottingham, NG1 1PB, telephone number 0115 945 4300, who were appointed by the members.

The Joint Liquidators hereby confirm that:

- (a) the Company's affairs are fully wound up;
- (b) within 14 days of the date of the final account, the Joint Liquidators will deliver a copy of the account to the Registrar of Companies; and
- (c) 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.

Signed: _____


// **Dean Anthony Nelson**
Joint Liquidator

Dated: _____

28.11.18

Graham Hancox Implants Limited (In Members' Voluntary Liquidation)
Final Account

Dean Anthony Nelson
Nicholas Charles Osborn Lee

Smith Cooper, 2 Lace Market, Square, Nottingham, NG1 1PB

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5. Asset realisations
6. Creditors' claims
7. Distributions to shareholders
8. Costs and expenses
9. Conclusion

APPENDICES

1. Joint Liquidators' abstract of receipts and payments for the period 28 October 2017 to 28 November 2018 and since appointment
2. Joint Liquidators' analysis of time-costs for the period 28 October 2017 to 5 October 2018
3. Narrative detail of work undertaken and summary of costs for the period 28 October 2017 to 5 October 2018 and since appointment
4. The Joint Liquidators' guide to fees, expenses and disbursements for the periods 17 April 2015 to 31 March 2017 and commencing 1 April 2017
5. Statutory information

1. FINAL ACCOUNT

I refer to the appointment of Dean Anthony Nelson and Nicholas Charles Osborn Lee as Joint Liquidators of the Company on 28 October 2016 and the last annual progress report dated 20 December 2017. We are now in a position to conclude the Liquidation and obtain our release as Joint Liquidators.

Accordingly, I now provide my final account.

2. EXECUTIVE SUMMARY

This final account summarises the Winding-Up as a whole as well as events that have occurred since the last annual progress report for the period ended 27 October 2017 ("the Review Period").

A summary of key information in this report is detailed below.

Realisations

Realisation	Estimated to realise per Declaration of Solvency £	Realisations in the Review Period £	Total realisations
Computer equipment	934	-	934
Book debts	87,757	-	104,963
Cash at bank	245,360	-	246,187
Bank interest gross	-	2	2
CT refund	-	1	1
Total	334,051	3	352,087

Expenses

Expense	Expenses incurred during the Review Period £	Total expense incurred £
Specific bond	-	240
Office holders' time costs	5,790	10,142
Corporation tax	187	187
Irrecoverable VAT	790	890
SC accounts	-	500
Statutory advertising	-	211
Total	6,767	12,170

Distributions

Class	Distribution	Total paid
Preferential creditors	Not applicable	Not applicable
Unsecured creditors	100p in £	£12,885
Ordinary shareholders	£3,337 per share	£333,673

3. INTRODUCTION

Dean Anthony Nelson and Nicholas Charles Osborn Lee of Smith Cooper, 2 Lace Market Square, Nottingham, NG1 1PB were appointed Joint Liquidators of Graham Hancox Implants Limited ("the Company") on 28 October 2016.

The purpose of this final account is to summarise the Winding-Up as a whole and to put members on notice of the Joint Liquidators' intention to seek release from office. The final account details the acts and dealings of the Joint Liquidators and it should be read in conjunction with previous correspondence to members.

4. ADMINISTRATION AND PLANNING

The Joint Liquidators are required to meet a considerable number of statutory and regulatory obligations. Whilst many of these tasks do not have a direct benefit, they assist in the efficient and compliant progressing of the Liquidation, which ensures that the Joint Liquidators and their staff carry out our work to high professional standards. The narrative detail in respect of these tasks may be found in Appendix 3.

5. ASSET REALISATIONS

The Joint Liquidators' receipts and payments account for the whole period of the Winding-Up, and for the period since the last annual progress report, is attached at Appendix 1.

Detailed below is key information about the asset realisations since the Joint Liquidators appointment and during the Review Period, however a more detailed narrative about the work undertaken may be found at Appendix 3.

According to the Declaration of Solvency lodged in these proceedings, the assets of the Company had an estimated value of c.£334k, which comprised of computer equipment, book debts and cash at bank.

Computer equipment

As stated in the previous report to members, the Company owned computer equipment totalling £934. Following the appointment of the Joint Liquidators, these assets were distributed in specie to the shareholders.

Book debts

As stated in the previous report to members, the Company's books and records showed book debts of c.£87.8k outstanding when the Joint Liquidators were appointed. Since their appointment, book debts with a value of c.£105k have been distributed in specie to the shareholders.

Cash at bank

As stated in the previous report to members, cash of c.£245.4k previously held in the Company's bank account, was transferred to the Joint Liquidators' account following their appointment.

Bank interest gross

During the Review Period, bank interest of £2 was received on the funds held in the Joint Liquidators' bank account.

CT refund

The sum of 8 pence was received from H M Revenue & Customs ("HMRC") during the Review Period in relation to a corporation tax refund.

6. CREDITORS' CLAIMS

The Joint Liquidators have had to carry out key tasks which are detailed at Appendix 3.

Unsecured creditors

A notice to creditors requiring them to submit claims was published in the Gazette. All creditor claims received were adjudicated and subsequently discharged.

In addition, there has been extensive correspondence with HMRC seeking confirmation of their claim and that no tax liabilities remained.

The following payments were made to creditors:

Date of payments	Class of creditor / payment	Total amount paid £
24 April 2017 20 November 2017 11 January 2018	Non-preferential unsecured creditors – 100p in the £	12,692
14 May 2018	Statutory interest	193

7. DISTRIBUTIONS TO SHAREHOLDERS

The following distributions were made to the shareholders:

Date of distribution	£ per share distributed	Total amount distributed (cash)	Total amount distributed (in specie)
28 October 2016	1,059	-	105,897
16 December 2016	2,262	226,187	-
30 August 2018	16	1,590	-

The above included a distribution in specie of computer equipment and book debts with a total estimated value of c.£105.9k. This valuation was based upon the amounts shown in the books and records of the Company.

8. COSTS AND EXPENSES

The payments shown on the receipts and payments account at Appendix 1 are in the main self-explanatory.

Joint Liquidators' remuneration

The Joint Liquidators' remuneration has been authorised by members by the following resolution passed on 10 January 2018:

"That the remuneration of the Joint Liquidators be fixed in the sum of £3,500 plus VAT, plus disbursements, calculated by reference to the time properly given by the Joint Liquidators and their staff in attending to matters arising in the winding-up"

Summary of costs

The Joint Liquidators' time costs during the Review Period totals c.£5.8k, representing 41 hours at an average hourly rate of c.£143. The time costs are detailed at Appendix 2.

The total time costs incurred during the period since appointment amounts to c.£10.1k, representing 70 hours at an average hourly rate of c.£144. The work undertaken in respect of these costs is detailed at Appendix 3 as well as within the body of the report.

The sum of c.£3.5k plus VAT has been drawn since appointment, with the remaining outstanding time costs of c.£6.6k excluding VAT being written off.

Joint Liquidators' disbursements

The Joint Liquidators' category 1 disbursements paid are detailed at Appendix 1 and represent the simple reimbursement of actual out of pocket payments made on behalf of the assignment.

I can confirm no category 2 disbursements have been incurred or paid during the Review Period.

9. CONCLUSION

The delivery of this final account to members and to the Registrar of Companies concludes the administration of this Winding Up.

Should you have any queries regarding this matter, or the contents of this report, please do not hesitate to contact Kimberley Waplington on 0115 945 4300.

Yours faithfully

For and on behalf of Graham Hancox Implants Limited – In Members Voluntary Liquidation

A handwritten signature in black ink, appearing to read 'M. P. L.', with a small flourish at the end.

Michael Roome
For D A Nelson
Joint Liquidator

Enc.

Narrative detail of work undertaken for the Company during the Review Period

General description	Includes	No. of hrs	Blended hourly rate £	Total £
Administration and planning		22.60	144.09	3,256.50
	<p>Filing of documents to meet statutory requirements</p> <p>Preparing the annual progress report for the period ended 27 October 2017 and forwarding to members</p> <p>Forwarding summaries of receipts and payments to Registrar of Companies for the year ended 27 October 2017</p> <p>Prepare a final account for the period ended 5 October 2018 and forwarding to members</p> <p>Forwarding the final account to the Registrar of Companies</p> <p>Filing of documents</p> <p>Periodic review of case strategy and varying strategy as appropriate in the light of case progress</p> <p>Conducting regular file reviews to ensure compliance and to identify any other matters requiring attention</p> <p>Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards</p> <p>Maintenance of statutory and case progression task lists/diaries</p> <p>Maintaining financial records in accordance with provisions of the Insolvency Act</p> <p>Updating checklists</p>			
Cashiering		7.70	160.06	1,232.50
	<p>Requesting bank statements</p> <p>Bank account reconciliations</p> <p>Correspondence with bank regarding specific transfers</p> <p>Maintenance of the estate cash book</p> <p>Banking remittances and issuing cheques/BACS payments</p>			
Creditors		10.20	127.55	1,301.00
	<p>Instructing tax team to finalise pre appointment tax position</p> <p>Corresponding with HMRC departments regarding tax liabilities and obtaining clearance for case closure</p> <p>Preparation of distribution calculations</p> <p>Preparation of correspondence to creditors announcing declaration of the second and third dividends, alongside statutory interest</p> <p>Preparation of correspondence to creditors enclosing payment of funds</p> <p>Preparation of correspondence to members announcing declaration of dividend</p> <p>Preparation of cheques/BACS to pay dividends and statutory interest</p> <p>Preparation of correspondence to members enclosing payment of dividend</p>			
Total		40.50	142.96	5,790.00

Narrative detail of work undertaken for the Company since appointment

General description	Includes	No. of hrs	Blended hourly rate £	Total £
Administration and planning		37.70	149.41	5,632.60
	<p>Filing of documents to meet statutory requirements</p> <p>Advertising in accordance with statutory requirements</p> <p>Preparing the annual progress report for the period ended 27 October 2017 and forwarding to members</p> <p>Forwarding summaries of receipts and payments to Registrar of Companies for the year ended 27 October 2017</p> <p>Prepare a final account for the period ended 5 October 2018 and forwarding to members</p> <p>Forwarding the final account to the Registrar of Companies</p> <p>Filing of documents</p> <p>Periodic review of case strategy and varying strategy as appropriate in the light of case progress</p> <p>Conducting regular file reviews to ensure compliance and to identify any other matters requiring attention</p> <p>Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards</p> <p>Maintenance of statutory and case progression task lists/diaries</p> <p>Maintaining financial records in accordance with provisions of the Insolvency Act</p> <p>Updating checklists</p>			
Cashiering		16.30	148.48	2,420.30
	<p>Preparing correspondence opening accounts</p> <p>Requesting bank statements</p> <p>Bank account reconciliations</p> <p>Correspondence with bank regarding specific transfers</p> <p>Maintenance of the estate cash book</p> <p>Banking remittances and issuing cheques/BACS payments</p>			
Outflows		16.37	127.62	2,089.17
	<p>Instructing tax team to finalise pre appointment tax position</p> <p>Receipting and filing POD</p> <p>Preparation of first dividend distribution to unsecured creditors</p> <p>Payment of first dividend distribution to unsecured creditors</p> <p>Notification of the distribution in specie sent to members</p> <p>Distributing computer equipment and book debts in specie</p> <p>Corresponding with HMRC departments regarding tax liabilities and obtaining</p>			

General description	Includes	No. of hrs	Blended hourly rate £	Total £
	clearance for case closure Preparation of distribution calculations Preparation of correspondence to creditors announcing declaration of the second and third dividends, alongside statutory interest Preparation of correspondence to creditors enclosing payment of funds Preparation of correspondence to members announcing declaration of dividend Preparation of cheques/BACS to pay dividends and statutory interest Preparation of correspondence to members enclosing payment of dividend			
Total		70.37	144.12	10,142.07

Appendix 1

**Graham Hancox Implants Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments**

Declaration of Solvency £		From 28/10/2016 To 28/11/2018 £	From 28/10/2016 To 28/11/2018 £
	ASSET REALISATIONS		
934.00	Computer Equipment	934.00	934.00
87,757.00	Book Debts	104,963.00	104,963.00
245,359.61	Cash at Bank	246,186.87	246,186.87
	Bank Interest Gross	2.07	2.07
	Funds held by a Third Party	360.00	360.00
	CT Refund	0.08	0.08
		352,446.02	352,446.02
	COST OF REALISATIONS		
	Specific Bond	240.00	240.00
	Office Holders Fees	3,500.00	3,500.00
	Corporation Tax	186.80	186.80
	Irrecoverable VAT	890.13	890.13
	SC Accounts	500.00	500.00
	Statutory Advertising	210.66	210.66
		(5,527.59)	(5,527.59)
	UNSECURED CREDITORS		
	HM Revenue & Customs - PAYE / NI	219.70	219.70
(8,153.60)	HM Revenue & Customs - CT	12,472.40	12,472.40
	Statutory Interest	192.84	192.84
		(12,884.94)	(12,884.94)
	DISTRIBUTIONS		
(100.00)	Ordinary Shareholders	334,033.49	334,033.49
		(334,033.49)	(334,033.49)
325,797.01		NIL	NIL
	REPRESENTED BY		NIL

Note:
The amounts stated are net of VAT.

Dividend information:

1 unsecured creditor paid 100 p in the £

2 members paid £1,058.97 per ordinary share on 28 October 2016.
2 members paid £2,261.86 per ordinary share on 16 December 2016.
2 members paid £16 per ordinary share on 30 August 2018.

A distribution in specie with a value of £105,897.00 was paid to the two members.
The valuation of the distribution in specie was based on the book value, of those assets, provided for in the unaudited financial statements to 28 October 2016.

M. P. L.

Dean Nelson
Joint Liquidator

GRAHAM HANCOX IMPLANTS LIMITED - IN MEMBERS' VOLUNTARY LIQUIDATION

SUMMARY OF TIME SPENT DURING THE REVIEW PERIOD

CLASSIFICATION OF WORK FUNCTION	HOURS SPENT					TOTAL COSTS £	AVERAGE HOURLY RATE £
	Partners/ Directors	Manager	Other/Senior Professionals	Assistants & Support Staff	Total Hours		
Case Administration and Planning	2.90	7.20	-	12.50	22.60	3,256.50	144.09
Investigations	-	-	-	-	-	-	-
Realisation of Assets	-	-	-	-	-	-	-
Cashiering	2.10	1.40	-	4.20	7.70	1,232.50	160.06
Creditors	0.20	1.70	2.40	5.90	10.20	1,301.00	127.55
Total Hours	5.20	10.30	2.40	22.60	40.50		
Total Costs £	1,476.00	1,891.00	396.00	2,027.00		5,790.00	142.96

Narrative detail of work undertaken for the Company during the Review Period

General description	Includes	No. of hrs	Blended hourly rate £	Total £
Administration and planning		22.60	144.09	3,256.50
	<p>Filing of documents to meet statutory requirements</p> <p>Preparing the annual progress report for the period ended 27 October 2017 and forwarding to members</p> <p>Forwarding summaries of receipts and payments to Registrar of Companies for the year ended 27 October 2017</p> <p>Prepare a final account for the period ended 5 October 2018 and forwarding to members</p> <p>Forwarding the final account to the Registrar of Companies</p> <p>Filing of documents</p> <p>Periodic review of case strategy and varying strategy as appropriate in the light of case progress</p> <p>Conducting regular file reviews to ensure compliance and to identify any other matters requiring attention</p> <p>Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards</p> <p>Maintenance of statutory and case progression task lists/diaries</p> <p>Maintaining financial records in accordance with provisions of the Insolvency Act</p> <p>Updating checklists</p>			
Cashiering		7.70	160.06	1,232.50
	<p>Requesting bank statements</p> <p>Bank account reconciliations</p> <p>Correspondence with bank regarding specific transfers</p> <p>Maintenance of the estate cash book</p> <p>Banking remittances and issuing cheques/BACS payments</p>			
Creditors		10.20	127.55	1,301.00
	<p>Instructing tax team to finalise pre appointment tax position</p> <p>Corresponding with HMRC departments regarding tax liabilities and obtaining clearance for case closure</p> <p>Preparation of distribution calculations</p> <p>Preparation of correspondence to creditors announcing declaration of the second and third dividends, alongside statutory interest</p> <p>Preparation of correspondence to creditors enclosing payment of funds</p> <p>Preparation of correspondence to members announcing declaration of dividend</p> <p>Preparation of cheques/BACS to pay dividends and statutory interest</p> <p>Preparation of correspondence to members enclosing payment of dividend</p>			
Total		40.50	142.96	5,790.00

Narrative detail of work undertaken for the Company since appointment

General description	Includes	No. of hrs	Blended hourly rate £	Total £
Administration and planning		37.70	149.41	5,632.60
	Filing of documents to meet statutory requirements Advertising in accordance with statutory requirements Preparing the annual progress report for the period ended 27 October 2017 and forwarding to members Forwarding summaries of receipts and payments to Registrar of Companies for the year ended 27 October 2017 Prepare a final account for the period ended 5 October 2018 and forwarding to members Forwarding the final account to the Registrar of Companies Filing of documents Periodic review of case strategy and varying strategy as appropriate in the light of case progress Conducting regular file reviews to ensure compliance and to identify any other matters requiring attention Periodic reviews of the application of ethical, anti-money laundering and anti-bribery safeguards Maintenance of statutory and case progression task lists/diaries Maintaining financial records in accordance with provisions of the Insolvency Act Updating checklists			
Cashiering		16.30	148.48	2,420.30
	Preparing correspondence opening accounts Requesting bank statements Bank account reconciliations Correspondence with bank regarding specific transfers Maintenance of the estate cash book Banking remittances and issuing cheques/BACS payments			
Creditors		16.37	127.62	2,089.17
	Instructing tax team to finalise pre appointment tax position Receipting and filing POD Preparation of first dividend distribution to unsecured creditors Payment of first dividend distribution to unsecured creditors Notification of the distribution in specie sent to members Distributing computer equipment and book debts in specie Corresponding with HMRC departments regarding tax liabilities and obtaining			

General description	Includes	No. of hrs	Blended hourly rate-£	Total £
	clearance for case closure Preparation of distribution calculations Preparation of correspondence to creditors announcing declaration of the second and third dividends, alongside statutory interest Preparation of correspondence to creditors enclosing payment of funds Preparation of correspondence to members announcing declaration of dividend Preparation of cheques/BACS to pay dividends and statutory interest Preparation of correspondence to members enclosing payment of dividend			
Total		70.37	144.12	10,142.07

INFORMATION FOR CREDITORS IN RELATION TO FEES AND DISBURSEMENTS

INFORMATION RELEVANT AT 1 APRIL 2017

W	smithcooper.co.uk
F	0115 8242110
VAT	123354934

General information to creditors regarding insolvency matters

Creditors wishing to understand or find out more information in relation to this or any other type of insolvency process may visit the website:

<http://www.creditorinsolvencyguide.co.uk>

This website is a step-by-step guide designed to help creditors navigate their way through an insolvency process and has been produced by R3, the UK insolvency trade body.

A creditors' guide to the fees payable in an insolvency process and the process an insolvency practitioner is required to adopt for seeking approval of his or her fees may be acquired from the following website:

<https://www.r3.org.uk/what-we-do/publications/professional/fees>

If any party is unable to obtain a copy of either of the above guides, please contact the individual referred to below who will furnish you with a copy, free of charge:

- Contact – Samantha Northridge
- Telephone – 0115 9454300
- Email – samantha.northridge@smithcooper.co.uk
- Post – 2 Lace Market Square, Nottingham, NG1 1PB

Sent from: Smith Cooper, 2 Lace Market Square, Nottingham NG1 1PB

Smith Cooper is the trading name of SC Advisory Services Limited, a company registered in England
 Registered number: 7678255
 Registered Office: St Helen's House, King Street, Derby DE1 3EE
 A list of directors is available for inspection at the above address.



Dean Anthony Nelson, Nicholas Charles Osborn Lee, Andrew Paul Stevens and Michael Paul Roome are licensed in the United Kingdom to act as Insolvency Practitioners by the Institute of Chartered Accountants in England and Wales. They are all bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment, which can be found at: <https://www.gov.uk/government/publications/insolvency-practitioner-code-of-ethics>. When acting as Receiver, Administrative Receiver or Administrator they act as agent only, without personal liability and when acting as Administrator, the affairs, business and property of the company are being managed by them.

Regulated by the Institute of Chartered Accountants in England & Wales for a range of investment business activities.

When taking appointments, the firm's licensed Insolvency Practitioners are Data Controllers of personal data as defined by the Data Protection Act 1998 and the General Data Protection Regulations 2018. Smith Cooper will act as Data Processor on their instructions. Personal data will be kept secure and processed only for matters relating to the appointments which they take. For further details see the firm's privacy policy.

Derby : St Helen's House | King Street | Derby | DE1 3EE | 01332 332021
 Nottingham : 2 Lacc Market Square | Nottingham | NG1 1PB | 0115 945 4300
 Birmingham : 158 Edmund Street | Birmingham | B3 2HB | 0121 236 6789
 Ashbourne : 54 St John Street | Ashbourne | DE6 1GH | 01335 343 141
 Leicester : 53 Windsor Street | Burbage | Leicestershire | LE10 2EE | 01455 614 500
 Telford : M54 Space Centre | Halesfield Business Park | Halesfield 8 | Telford | TF7 4QN | 01952 601052

Information specific to Smith Cooper

Grade	Charge out rate (£ per hour)
Partner	355
Director	255
Manager	190
Assistant Manager	190
Senior Insolvency Administrator	165
Administrator	130
Junior Administrator	90
Cashier	90
Other	60
Time costs are calculated using 6 minute units.	

The Office Holder does not recover the costs of support staff other than where their time is specifically incurred and can be identified in dealing with work undertaken on a specific engagement.

Agent's Costs

Charged at cost based upon the charge made by the Agent instructed, the term Agent includes:

- Solicitors/Legal Advisors
- Auctioneers/Valuers
- Accountants
- Quantity Surveyors
- Estate Agents
- Other Specialist Advisors

Disbursements

In accordance with Statement of Insolvency Practice 9 (SIP9) the basis of disbursement allocation in respect of disbursements incurred by the Office Holder in connection with the administration of the estate must be fully disclosed to creditors. Disbursements are categorised as either Category 1, being expenses directly referable to a third party, eg statutory advertising, external meeting room hire, specific bond insurance and courier costs, external archive, storage and subsequent destruction and Company Search fees, or Category 2, being expenses incurred by the firm and recharged to the estate, which may include a profit element, eg postage, stationery and storage.

Category 1 disbursements are recoverable in full from the estate without the prior approval of creditors. Category 2 disbursements are recoverable in full from the estate, subject to the basis of the disbursement allocation being approved by creditors in advance.

Category 2 disbursements are proposed to be recovered, subject to obtaining the requisite approval, as follows:-

Postage	Charged at actual cost (first class)
Photocopying	Recharged at 17p per sheet
Storage	Charged at cost
Room Hire	£50 per meeting held Smith Cooper offices
Archiving case files & closure	Recharged at £42.70 per box
Archiving records & closure	Recharged at £9.55 per box
Mileage	45p per mile



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Nottingham | 2 Lace Market Square | Nottingham | NG1 1PB | 0115 945 4300
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INFORMATION FOR CREDITORS IN RELATION TO FEES AND DISBURSEMENTS

**INFORMATION RELEVANT FOR THE PERIOD 17 APRIL
2015 TO 31 MARCH 2017**

W	smithcooper.co.uk
F	0121 285 1480
<hr/>	
VAT	123354934

General information to creditors regarding insolvency matters

Creditors wishing to understand or find out more information in relation to this or any other type of insolvency process may visit the website:

<https://www.r3.org.uk/what-we-do/publications/professional/creditors-guides>

This website is a step-by-step guide designed to help creditors navigate their way through an insolvency process and has been produced by R3, the UK insolvency trade body.

A creditors' guide to the fees payable in an insolvency process and the process an insolvency practitioner is required to adopt for seeking approval of his or her fees may be acquired from the following website:

<https://www.r3.org.uk/what-we-do/publications/professional/fees>

If any party is unable to obtain a copy of either of the above guides, please contact the individual referred to below who will furnish you with a copy, free of charge:

- Contact – Samantha Northridge
- Telephone – 0115 9454300
- Email – samantha.northridge@smithcooper.co.uk
- Post – 2 Lace Market Square, Nottingham, NG1 1PB

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Information specific to Smith Cooper

Grade	Charge out rate (£ per hour)
Partner	339
Director	243
Manager	182
Assistant Manager	182
Senior Insolvency Administrator	154
Administrator	122
Junior Administrator	83
Cashier	83
Other	58
Time costs are calculated using 6 minute units.	

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Archiving records & closure	Recharged at £9.55 per box
Mileage	45p per mile

Statutory Information**Graham Hancox Implants Limited - In Members' Voluntary Liquidation**

Registered office: 2 Lace Market Square, Nottingham, NG1 1PB
Former registered office: Not applicable
Registered number: 07148829
Other trading names: Not applicable

Name of Joint Liquidators: Dean Anthony Nelson
Nicholas Charles Osborn Lee
Address of Joint Liquidators: Smith Cooper
2 Lace Market Square, Nottingham, NG1 1PB

IP numbers 9443
9069
Date of appointment: 28 October 2016
Appointed by: The members
Contact name: Kimberley Waplington
Email address: kimberley.waplington@smithcooper.co.uk
Telephone number: 0115 945 4300

The Company's principal activity was Dental practice activities.