

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

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

1	Company details	
Company number	0 8 0 6 3 0 1 3	→ Filling in this form Please complete in typescript or in bold black capitals.
Company name in full	Deltic Coventry Limited	
2	Liquidator's name	
Full forename(s)	Nigel	
Surname	Price	
3	Liquidator's address	
Building name/number	The Silverworks	
Street	67 - 71 Northwood Street	
Post town	Birmingham	
County/Region	West Midlands	
Postcode	B 3 1 T X	
Country		
4	Liquidator's name ①	
Full forename(s)	Andrew	① Other liquidator Use this section to tell us about another liquidator.
Surname	Turpin	
5	Liquidator's address ②	
Building name/number	The Silverworks	② Other liquidator Use this section to tell us about another liquidator.
Street	67 - 71 Northwood Street	
Post town	Birmingham	
County/Region	West Midlands	
Postcode	B 3 1 T X	
Country		

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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

[Handwritten signature]

X

Signature date

^d0

^d7

^m0

^m8

^y2

^y0

^y2

^y3

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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 **Helen Taylor**

Company name **Poppleton & Appleby**

Address
The Silverworks
67 - 71 Northwood Street

Post town **Birmingham**

County/Region **West Midlands**

Postcode **B 3 1 T X**

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

Deltic Coventry Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
From 12 July 2022 To 12 June 2023

Statement of Affairs £		£	£
(3,497,508.71)	SECONDARY PREFERENTIAL CREDITORS HMRC - VAT	NIL	NIL
(100.00)	UNSECURED CREDITORS H M Revenue & Customs - CT	NIL	NIL
(1.00)	DISTRIBUTIONS Ordinary Shareholders	NIL	NIL
(3,497,609.71)			NIL
	REPRESENTED BY		NIL

JOINT LIQUIDATORS' FINAL ACCOUNT TO CREDITORS AND MEMBERS

Our Ref: NP/AT/TJL/HLT/JS/LG/D100/CVLIR161807

12 June 2023

Dear Sirs

Deltic Coventry Limited – In Creditors' Voluntary Liquidation Formerly RANIMUL 23 LIMITED

I am now able to conclude the winding up of the affairs of the Company and enclose my final account and notice to Creditors and Members, together with a Receipts and Payments Account for the whole of the period I was in office.

Also enclosed is a formal notice setting out the final dividend position in respect of the Liquidation, although the information in that notice is summarised below.

A dividend will not be declared to Unsecured Creditors as no assets were realised.

I attach at **Appendix A**, statutory information which I am required to provide.

Executive Summary

The Company was part of a wider group structure of companies, with the main operating company being The Deltic Group Limited ('TDGL'). TDGL was incorporated on 5 December 2011 and its parent company is The Deltic Group Holdings Limited ('TDGHL'). TDGL has 25 direct subsidiaries. TDGL and TDGHL entered administration on 17 December 2020 and the business was sold on the same day as part of a pre-pack sale to CC STIM UK TOPCO LTD and its subsidiaries ('CC STIM').

Until March 2020, TDGL operated a nightclub from the premises covered by the lease of which the Company was a tenant and the Company permitted TDGL to occupy the premises by means of a tenancy at will with all liabilities incurred by the Company passed through to TDGL at cost.

As a direct result of the administration of TDGL and TDGHL and the sale of the business operated from the property, together with its assets, to CC STIM, there was no longer any mechanism of support for the Company or means for the Company to generate income.

As the Company formed part of a VAT Group, upon the Administration of TDGL and TDGHL, there was a substantial claim presented by HMRC for the Group VAT liabilities. Whilst a dividend is expected in the Administrations of TDGL and TDGHL, there are unlikely to be sufficient realisations to settle this liability in full.

As a result, the Company had been placed into Liquidation as it has no assets to contribute towards the Group VAT liability and any other liabilities it may have accrued.

Continued



The duties and functions of the Liquidator were to consider the final financial position of the Company, make enquiries into the Company's affairs and, in the absence of any matters to consider further, bring the Liquidation to a conclusion.

There have been no matters that have warranted further investigations and, accordingly, the Liquidation is now in a position to conclude. There have been no returns to any class of Creditor.

Liquidators' Actions Since Appointment

Since my appointment as Joint Liquidator, I have discharged my initial statutory functions, including the preparation of my initial notification to Creditors. I also circulated notice of the appointment to other known Stakeholders. This included filing appointment documents at the Registrar of Companies, advertising details of the appointment and liaising with HM Revenue & Customs ("HMRC"). Whilst this work does not provide a direct benefit to Creditors, I am obliged to perform these functions by relevant statute.

I engaged with the Company's Directors in order to obtain further information regarding the Company and have investigated the Company's affairs. This also included the recovery of the Company's accounting records and copy bank statements, which my staff have interrogated.

I also liaised with HMRC in relation to the removal of the Company's VAT Membership in the Group and, in anticipation of bringing the Liquidation to a conclusion, I have written to HMRC's Corporation Tax department requesting clearance. To date I have not received a response.

I have also undertaken my statutory and regulatory functions as Liquidator, which have included drafting and circulating my final report to Creditors, as well as undertaking periodic case, ethics, and bond reviews.

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 the Creditors. A description of the routine work undertaken for the entire Liquidation is contained in **Appendix B**.

Receipts And Payments Account

My Receipts and Payments Account for the period from 12 July 2022 to 12 June 2023 is attached at **Appendix C**. All amounts are shown net of VAT. I have reconciled the account against the financial records that I am required to maintain.

Creditors will note that there have been no realisations and, consequently, no payments made.

Asset Realisations

No asset realisations were expected in this matter and none have been achieved.

Unrealisable Assets

I can confirm that there are no assets, of which I am aware, that remain unrealised at this time.

Investigation Into The Affairs Of The Company

I undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved.

I am required by the Statements of Insolvency Practice to undertake such an initial investigation and the work detailed below has been undertaken in connection with that initial investigation.

Continued



Specifically, I recovered, listed and reviewed the Company's accounting records and compared the information in the Company's last set of accounts with that contained in the Statement of Affairs lodged in the liquidation. I liaised with the Company's former management team in relation to my enquiries and also reviewed the Joint Administrators' reports in relation to TDGL and TDGHL.

As a result of my investigation, I concluded that there were no matters that justified further investigation in the circumstances of this appointment.

Within three months of my appointment as Liquidator, I was required to submit a confidential report to the Secretary of State to include any matters which have come to my attention during the course of my work which may indicate that the conduct of any past or present Director would make them unfit to be concerned with the management of the Company. I would confirm that my report was submitted.

Pre-Appointment Costs and Costs of the Liquidation

As the Company held no assets, my pre-appointment and Liquidation costs were agreed to be settled by a third party. I can confirm that my agreed fee of £2,500 plus VAT plus a contribution to general disbursements, of approximately £141 plus VAT, has been settled outside of the Liquidation.

As a result, no resolutions have been sought from Creditors in approving the pre-appointment or Liquidation costs. I have, however, summarised below the costs incurred in the Liquidation.

Professional Costs

No Professional Advisors have been engaged to provide assistance during the course of the Liquidation.

Joint Liquidators' Expenses

Expenses are any payments from the estate which are neither an Office Holder's remuneration nor a distribution to a Creditor or a Member. Expenses also includes disbursements.

Disbursements are payments which are first met by the Office Holder and then reimbursed to the office holder from the estate. Expenses are split into:

- category 1 expenses, which are payments to persons providing the service to which the expense relates who are not an associate of the Office Holder; and
- shared costs. Before being paid category 2 expenses require approval in the same manner as an Office Holder's remuneration.

Category 1 expenses do not have to be approved, but when reporting to the Committee and Creditors during the Liquidation, the actual expenses incurred will be compared with the original estimate provided and I will explain any material differences (e.g. where legal costs rise due to escalated recovery action).

I have incurred total expenses of £127 and none will be settled as these costs were factored in when agreeing my fee outside of the Liquidation.

I have attached at **Appendix D**, further details of the expenses incurred in the matter.

Joint Liquidators' Remuneration

As advised above, as there have been no asset realisation, I did not seek to have my remuneration approved by Creditors and, accordingly, no remuneration has been charged.

Continued



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 the Creditors. A description of the routine work undertaken for the entire Liquidation is contained in **Appendix B**.

Further information about Creditors' 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/>. Details about how an office holder's fees may be approved for each case type are available in a series of Guidance Notes issued with Statement of Insolvency Practice 9, and they can be accessed at www.poppletonandappleby.co.uk.

There are different versions of these Guidance Notes, and in this case please refer to the most recent version. Please note that we have also provided further information about an Office Holder's remuneration and expenses in our practice fee recovery sheet, which can be accessed at www.poppletonandappleby.co.uk.

Outcome for Creditors

Fixed and Floating Charge Creditor(s)

An examination of the Company's mortgage register held by the Registrar of Companies, showed that the Company has no current charges over its assets.

Prescribed Part

There are provisions of the insolvency legislation that require a Liquidator to set aside a percentage of a Company's assets for the benefit of the Unsecured Creditors in cases where the Company gave a "floating charge" over its assets to a lender on or after 15 September 2003. This is known as the "prescribed part of the net property" ("prescribed part").

A Company's net property is that left after paying the Preferential Creditors, but before paying the lender who holds a floating charge.

Any costs of the Liquidation that are payable before the Liquidator has reached a position to make a distribution to the floating charge holder have to be deducted from floating charge realisations before arriving at an amount for the "net property" of the Company. As a result, the costs associated with realising floating charge assets, paying preferential claims in full, the general costs of winding up and the costs of confirming the validity of the floating charge will have to be deducted before the "net property" is calculated. The "prescribed part" that the Liquidator then has to set aside for unsecured Creditors is:

- 50% of the first £10,000 of the net property; and
- 20% of the remaining net property

up to a maximum of £600,000.

As there are no charges registered over the assets of the Company, the prescribed part provisions will not apply.

Primary Preferential Liabilities

No primary Preferential claims were expected, and none have been received.

Secondary Preferential Liabilities - Crown Creditors

The Statement of Affairs included an amount of £ 3,497,509 owed to HMRC, as a result of its Membership in a Group VAT scheme.

Continued



HMRC's final claim has not been received in this matter. However, it is understood that their claim has been submitted in the Administrations of TDGL and TDGHL.

Notwithstanding, there will be no return to this class of Creditor as no assets have been realised.

Unsecured Creditors

No Unsecured Creditor claims were expected, however the Statement of Affairs included an amount of £100 owed to HMRC, as a result of its late filing of Corporation Tax return.

Notwithstanding, there will be no return to this class of Creditor as no assets have been realised.

Conclusion

The winding up of the Company is now complete, for all practical purposes, and I am seeking the release of myself and Nigel Price as Joint Liquidators of the Company. Creditors and Members should note that provided no objections to our release are received we shall obtain our release as Joint Liquidators following the delivery of the final notice to the Registrar of Companies, following which our case files will be placed in storage.

I attach at **Appendix E**, certain information, which I am obliged to provide when reporting to Creditors, in line with prevailing insolvency legislation.

Poppleton & Appleby uses personal information in order to fulfil the legal obligations of our Insolvency Practitioners under the Insolvency Act and other relevant legislation, and also to fulfil the legitimate interests of keeping Creditors and others informed about the insolvency proceedings. You can find more information on how Poppleton & Appleby uses your personal information on our website at www.poppletonandappleby.co.uk.

If Creditors have any queries regarding the conduct of the Liquidation, or if they want hard copies of any of the documents made available online, they should contact Helen Taylor on 0121 200 2962, or by email at info@poppletonandappleby.co.uk before our release.

Yours faithfully

Andrew Turpin
Joint Liquidator

Encs

STATUTORY INFORMATION

Company name:	Deltic Coventry Limited
Company number:	08063013
Trading address:	Aurora House Deltic Avenue, Rooksley, Milton Keynes, MK13 8LW
Registered office:	The Silverworks, 67-71 Northwood Street, Jewellery Quarter, Birmingham, B3 1TX
Former registered office:	Aurora House Deltic Avenue, Rooksley, Milton Keynes, MK13 8LW
Principal trading activity:	Other letting and operating of own or leased real estate
Joint Liquidators' names	Nigel Price and Andrew Turpin
Joint Liquidators' address	The Silverworks, 67 - 71 Northwood Street, Birmingham, West Midlands, B3 1TX
Date of appointment	12 July, 2022
Actions of Joint Liquidators'	Any act required or authorised under any enactment to be done by a Liquidator may be done by either or both of the Liquidators acting jointly or alone.

ROUTINE WORK ORDINARILY UNDERTAKEN IN CREDITORS' VOLUNTARY LIQUIDATIONS

1. Administration & Planning

This represents the work involved in the routine administrative functions of the case by the office holders and their staff, together with the control and supervision of the work done on the case by the office holders (and their managers). It does not give direct financial benefit to the Creditors, but has to be undertaken by the office holders to meet their requirements under the insolvency legislation and the Statements of Insolvency Practice, which set out required practice that office holders must follow.

- 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 Practices.
 - Preparing schedules of work done to date and work proposed and explaining them to Creditors in the report.
 - Complete internal compliance documentation following appointment.
 - In anticipation of closure and release from office review all case files.
- Statutory notifications and advertising
 - Notifying Companies House of the appointment, including providing copies of the resolution to wind up the company, the Statement of Affairs and the certificate of appointment.
 - Prepare and circulate notice of appointment to all Creditors, Shareholders and other Stakeholders to include HM Revenue & Customs.
 - Liaising with our advertising Agent(s) to ensure statutory notifications are advertised in the appropriate manner.
- Preparing documentation required.
 - Opening case folder(s).
 - Preparation of statements of insolvency practice checklists.
 - Preparation and continued review of case checklist to ensure compliance on all statutory and best practice matters.
 - Preparation, completion and review of independence and ethics checklists.
 - 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.
 - Input and management of case diary onto 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 storage Agents in relation to books and records recovered from the Company.
 - Case bordereau reviews and maintenance.

- 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.
 - Draft and circulation of final account to Creditors, Members and Stakeholders.
- Cashiering
 - Ensuring statutory lodgements and taxation affair obligations are met.
 - Arranging cancellation of any group registration for VAT.
 - Preparation of relevant Corporation Tax Forms to HM Revenue & Customs.
 - Preparation of statutory forms to Companies House, to final report.
 - Preparation of final Corporation Tax return and seeking Tax clearance from HM Revenue & Customs.

2. Creditors

- Dealing with Creditor correspondence, emails and telephone calls.
 - Attendance to queries within Firm policy timescales.
 - Maintaining Creditor information within our computerised systems.
- Preparing reports to Creditors and other interested parties.
 - Preparation and circulation of statutory reports to Creditors, Members and Stakeholders.

3. Investigations

- Review and storage of books and records.
 - Liaise with Directors to obtain Company books and records and notify Directors of their duties and powers.
 - Review bank statements for material/suspicious transactions.
 - Analyse and reconcile transactions with Company's accounting system.
 - Review transactions with associated companies or connected persons.
 - Conduct investigations into suspicious transactions.
 - Liaise with Company's former and current accountants to obtain detailed accounting information.
 - Reconcile movements from last prepared accounts to date of Liquidation.
 - Request information from Creditors, Members and Stakeholders regarding Company's affairs and accuracy of claims.
 - Consider validity of charges.
 - Enquiries of current and former officers and key employees of the Company.
 - Liaise with HM Revenue & Customs departments to reconcile transactions and accuracy of claims.
 - Make enquiries with other Crown departments (DVLA, Land Registry, Insolvency Service) as part of standard enquiries into assets and previous conduct.
 - Completion of investigation checklist in accordance with the requirements of Statements of Insolvency Practice.
- Preparing a report pursuant to the Company Directors Disqualification Act (Not in a Members Voluntary Liquidation)
 - Complete online report to the Insolvency Service within 3 months of appointment.
- Reviewing books and records to identify any transactions or actions a Liquidator may take against a third party in order to recover funds for the benefit of Creditors.
 - Review redemption of purchase of own shares.
 - Matters that could bring rise to a summary remedy for misfeasance and misapplication of property.

APPENDIX B

- Consider wrongful and/or fraudulent trading.
- Consider Transactions at and Undervalue.
- Consider Preferences.
- Consider all other statutory remedies.

Deltic Coventry Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 12/07/2022 To 12/06/2023 £	From 12/07/2022 To 12/06/2023 £
	SECONDARY PREFERENTIAL CREDITORS		
(3,497,508.71)	HMRC - VAT	NIL	NIL
		NIL	NIL
	UNSECURED CREDITORS		
(100.00)	H M Revenue & Customs - CT	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(1.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(3,497,609.71)		NIL	NIL
	REPRESENTED BY		
			NIL


 Andrew Turpin
 Joint Liquidator

LIQUIDATOR'S COSTS AND EXPENSES

Category 1 Disbursement	Amount Incurred in Current Reporting Period (£)	Amount Paid in Current Reporting Period (£)	Future Costs (£)	Final Costs (£)
Statutory Advertising	73	Nil	Nil	73
Bond	20	Nil	Nil	20
Postage	8	Nil	Nil	8
Storage & Destruction	Nil	Nil	26	26
Total	101	Nil	26	127

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 Creditors' 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 Creditors' Guide to a Liquidator's Fees Effective from April 2021.
- An unsecured Creditor may, with the permission of the Court, or with the concurrence of 5% in value of the unsecured Creditors (including the Creditor in question), request further details of the Liquidator's remuneration and expenses within 21 days of their receipt of this report. Any secured Creditor may request the same details in the same time limit.
- An unsecured Creditor may, with the permission of the Court, or with the concurrence of 10% in value of the unsecured Creditors (including the Creditor in question), 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. Any secured Creditor may make a similar application to court within the same time limit.
- A hard copy of these documents can be provided on 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 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.

NOTICE ABOUT FINAL DIVIDEND POSITION

Deltic Coventry Limited ("the Company") – In Creditors' Voluntary Liquidation

Formerly Known As RANIMUL 23 LIMITED

Company Registered Number: 08063013

Notice is given under rule 14.36 of The Insolvency (England and Wales) Rules 2016, by Nigel Price and Andrew Turpin, the Joint Liquidators to the Creditors of Deltic Coventry Limited, that no dividend will be declared to unsecured Creditors.

A dividend will not be declared to unsecured Creditors as no assets were realised.

Creditors requiring further information regarding the above, should either contact me at Poppleton & Appleby, The Silverworks, 67 - 71 Northwood Street, Birmingham, West Midlands, B3 1TX, or contact Helen Taylor on 0121 200 2962, or by email at helent@poppletonandappleby.co.uk.

DATED THIS 12TH DAY OF JUNE 2023

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

**Andrew Turpin
Joint Liquidator**

Notice of Final Account of

Deltic Coventry Limited ("the Company") – In Creditors' Voluntary Liquidation

Formerly Known As RANIMUL 23 LIMITED

Company Registered Number: 08063013

NOTICE IS GIVEN by the Joint Liquidators, Nigel Price and Andrew Turpin, under rule 6.28 of The Insolvency (England and Wales) Rules 2016 and section 106 of The Insolvency Act 1986, that the company's affairs have been fully wound up.

1. Creditors have the right under rule 18.9 of The Insolvency (England and Wales) Rules 2016 to request further details of the Liquidators' remuneration and expenses. That request must be made to the Liquidators within 21 days of receipt of the final account, and with either the permission of the Court, or with the concurrence of 5% in value of the Unsecured Creditors (including the Creditor in question). Secured Creditors may also request further details.
2. Creditors have the right under rule 18.34 of The Insolvency (England and Wales) Rules 2016 to apply to Court to challenge the amount and/or basis of the Liquidators' fees, and/or the amount of any expenses incurred. That application must be made within 8 weeks of receipt of the final account, and with either the permission of the Court, or with the concurrence of 10% in value of the Creditors (including the Creditor in question). Secured Creditors may also make an application.
3. Creditors may object to the release of the Liquidators by giving notice in writing to the Liquidators at the address given below before the end of the prescribed period. The prescribed period will end at the later of: 8 weeks after delivery of this notice; or, if any request for information regarding the Liquidators' remuneration and/or expenses is made under rule 18.9, or if any application is made to Court to challenge the Liquidators' fees and/or expenses under rules 18.34 or 18.35, when that request or application is finally determined.
4. The Liquidators will vacate office under section 171 of the Insolvency Act 1986 when, upon expiry of the prescribed period that Creditors have to object to their release, they deliver to the Registrar of Companies the final account and a notice saying whether any Creditor has objected to their release.
5. The Liquidators will be released under section 173 of the Insolvency Act 1986 at the same time as vacating office, unless any Creditors objected to their release.

Creditors requiring further information regarding the above, should either contact me at Poppleton & Appleby, The Silverworks, 67 - 71 Northwood Street, Birmingham, West Midlands, B3 1TX, or contact Helen Taylor on 0121 200 2962, or by email at helent@poppletonandappleby.co.uk.

DATED THIS 12TH DAY OF JUNE 2023



Andrew Turpin
Joint Liquidator