

# 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](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 0 9 2 8 2 2 9 6

Company name in full Acorn Renewable Solutions Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Martin C Armstrong FCCA FABRP

Surname FIPA

### 3 Liquidator's address

Building name/number Allen House

Street 1 Westmead Road

Post town Sutton

County/Region Surrey

Postcode S M 1 4 L A

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 ②

Building name/number

Street

Post town

County/Region

Postcode

Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ14

Notice of final account prior to dissolution in CVL

## 6 Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

## 7 Final account

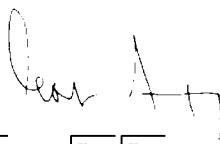
☒ I attach a copy of the final account.

## 8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

<sup>d</sup>0

<sup>d</sup>4

<sup>m</sup>0

<sup>m</sup>8

<sup>y</sup>2

<sup>y</sup>0

<sup>y</sup>2

<sup>y</sup>1

**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 **Victoria Feddo**

Company name **Turpin Barker Armstrong**

Address  
**Allen House**  
**1 Westmead Road**

Post town **Sutton**

County/Region **Surrey**

Postcode **S M 1 4 L A**

Country

DX **tba@turpinba.co.uk**

Telephone **020 8661 7878**

**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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)**

**Acorn Renewable Solutions Limited**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**  
**From 4 September 2017 To 2 June 2021**

Statement of Affairs		£	£
	<b>ASSET REALISATIONS</b>		
6,500.00	Goodwill	NIL	
850.00	Tangible Assets	NIL	
4,500.00	Book Debts	3,229.48	
Uncertain	Directors' Loan Accts/Illegal Dividends	952.72	
	Gross Bank Interest	1.34	
			4,183.54
	<b>COST OF REALISATIONS</b>		
	Legal Fees	2,300.00	
	Legal Expenses	420.00	
			(2,720.00)
	<b>COST OF ADMINISTRATION</b>		
	Specific Bond	186.00	
	Preparation of S of A	481.03	
	Statutory Advertising	298.00	
	Hire of Meeting Room	1.00	
	Stationery & Postage	12.51	
	Company Search	15.00	
	Petition costs	470.00	
			(1,463.54)
	<b>UNSECURED CREDITORS</b>		
(33,487.89)	Trade & Expense Creditors	NIL	
(6,000.00)	Marcus Harrison t/as Celsius Gas	NIL	
(9,890.00)	HSBC Bank plc	NIL	
(77,000.00)	HM Revenue & Customs	NIL	
			NIL
	<b>DISTRIBUTIONS</b>		
(100.00)	Ordinary Shareholders	NIL	
			NIL
<b>(114,627.89)</b>			<b>NIL</b>
	<b>REPRESENTED BY</b>		
			<b>NIL</b>

**Note:**

It should be noted that all figures stated in the Receipts and Payments Account are detailed net of VAT.

The estate bank account is interest bearing

**Acorn Renewable Solutions Limited**  
**(In Liquidation)**  
**Liquidator's Abstract of Receipts & Payments**  
**From 4 September 2017 To 2 June 2021**

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<b>Statement of Affairs</b>		
<b>£</b>	<b>£</b>	<b>£</b>

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Martin C Armstrong FCCA FABRP FIPA  
Liquidator

**Private and Confidential**

**To all known creditors and members**

Our ref

VF/SJ/LM/MCA/XA0272

Date

2 June 2021

Dear Sirs

**Acorn Renewable Solutions Ltd ("the Company") – In Creditors' Voluntary Liquidation**

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.

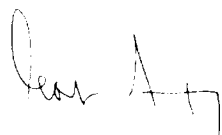
A dividend will not be declared to unsecured creditors as the funds realised have been used to make payments to meet the expenses of the liquidation.

Creditors and members should note that provided no objections to my release are received I shall obtain my release as Liquidator following the delivery of the final notice to the Registrar of Companies, following which my case files will be placed in storage.

In order to reduce the risk posed by Covid-19 **please send all correspondence and related documentation to Turpin Barker Armstrong by email only where possible**, unless hard copies are requested or are required. We are fully operational and whilst our offices are now open, some of our workforce will still be working remotely.

If creditors have any queries regarding the conduct of the liquidation, or if they want hard copies of any of the documents made available on-line, they should contact Victoria Feddo by email at [victoria.feddo@turpinba.co.uk](mailto:victoria.feddo@turpinba.co.uk), or by phone on 0208 661 7878 before my release.

Yours faithfully



**Martin C Armstrong FCCA FABRP FIPA MBA FNARA**  
**LIQUIDATOR**  
Enc.

Partners

M.C. Armstrong FCCA FABRP FIPA MBA FNARA, D.C. Clark FCCA, J.E. Patchett FCCA FABRP, D.A. Payne BA (Hons) FCA,  
B.I. Suckling BSc (Hons) FCCA, M.C. Card FFPS Certs CII (MP & ER), A.R. Bailey FABRP MIPA,  
S-J. Crean FCCA, R.A. Russell, K.M. Drake LLB (Hons)  
Consultant - A.W. Payne FFA/FIPA FFTA DipPFS CeMAP

Registered as auditors in the United Kingdom by the Association of Chartered Certified Accountants.  
M. C. Armstrong, J. E. Patchett and A. R. Bailey are licensed to act as Insolvency Practitioners in the United Kingdom  
by the Institute of Chartered Accountants in England and Wales.

M.C. Card is an independent financial advisor and member of the Equity Release Council.  
tba Wealth Management is authorised and regulated by the Financial Conduct Authority.

turpin barker armstrong's privacy policy can be found on our website at <https://www.turpinbarkerarmstrong.co.uk/privacy.html>



## **Acorn Renewable Solutions Ltd – In Creditors’ Voluntary Liquidation**

### **LIQUIDATOR’S FINAL ACCOUNT TO CREDITORS AND MEMBERS**

#### **EXECUTIVE SUMMARY**

This is my final account to creditors and members and should be read in conjunction with my previous annual progress reports.

The detailed report is provided below, but in summary:

- Plumbase issued a winding up petition against the Company to be heard in the High Court of Justice on 21 September 2017. Plumbase withdrew their petition after I settled their costs of £470.
- The Company was placed into liquidation on 4 September 2017, and I was appointed as Liquidator.
- The statement of affairs detailed that on appointment the Company had assets which were estimated to realise £11,850 and had non-preferential unsecured creditors of £126,378.
- I have made asset realisations totalling £4,184 and have concluded there will be no further asset realisations in this matter and have proceeded to close the case.
- I have not received claims from any secured creditors or preferential creditors. Claims from non-preferential unsecured creditors total £105,473.
- I have not declared a dividend to any class of creditor as the funds realised have been used to make payments to meet the expenses of the liquidation.
- I have received no objection from HM Revenue & Customs (“HMRC”) to close my files.

#### **STATUTORY INFORMATION**

Company name:	Acorn Renewable Solutions Ltd
Company number:	09282296
Trading address:	7 New Road, Littleport, Ely, CB6 1PX
Registered office:	Allen House, 1 Westmead Road, Sutton, Surrey, SM1 4LA
Former registered office:	7 New Road, Littleport, Ely, CB6 1PX
Principal trading activity:	Renewable energy services
Liquidator’s name:	Martin C Armstrong
Liquidator’s address:	Allen House, 1 Westmead Road, Sutton, Surrey, SM1 4LA
Date of appointment:	4 September 2017

#### **LIQUIDATOR’S ACTIONS SINCE APPOINTMENT**

Since my appointment, I have realised the Company’s assets, undertaken my statutory investigations into the affairs of the Company and have taken steps 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 the creditors. A description of the routine work undertaken since my last progress report is contained in Appendix 1.

## RECEIPTS AND PAYMENTS ACCOUNT

My Receipts & Payments Account for the period from 4 September 2017 to 2 June 2021 and for the period 4 September 2020 to 2 June 2021 is attached at Appendix 2. All amounts are shown net of VAT. I have reconciled the account against the financial records that I am required to maintain.

## ASSET REALISATIONS

A summary of assets realised throughout the liquidation is shown below, followed by further detail on each asset category.

Asset type	Estimated to realise in SoA (£)	Realised in reporting period (£)	Realised in total (£)
Book debts	4,500.00	-	3,299.48
Director's Loan Accounts / Illegal dividends	Uncertain	-	952.72
Intangible assets	6,500.00	-	-
Tangible assets	850.00	-	-
Gross bank interest	-	-	1.34
<b>Total</b>	<b>11,850.00</b>	<b>-</b>	<b>4,183.54</b>

### Book debts

As reported previously, on appointment it was understood that circa £6,000 was owed to the Company by way of outstanding book debts. A general provision of 25% was made for possible bad debts resulting in an estimated to realise value of £4,500.

I received a payment of £3,229.48 from one debtor. Mr Harrison failed to provide me with details of the Company's other debtors or copies of the outstanding invoices, consequently, I was unable to pursue recovery of the remaining debts.

### Directors' Loan Accounts ("DLA") / Illegal Dividends

As detailed previously, I considered that the Company Director, Mr Harrison, owed the Company £20,352.00 and that the previous Company Director, Mr Blair, owed £21,479.50.

Mr Harrison provided documentary evidence that showed he had repaid his DLA and illegal dividends by settling Company liabilities totalling £31,770.00, for which he had given personal guarantees.

Mr Blair paid a sum of £952.72 in settlement of his DLA and denied that the dividends that he received were illegal. He provided management accounts that indicated the Company had sufficient distributable profits to pay the dividends at the time that they were drawn. While I did not consider that he had discharged his liability in full I did not consider that it would be cost-effective to instruct solicitors to commence legal proceedings for recovery of the disputed amount. Any further monies



recovered from Mr Blair would have been utilised in settlement of the cost of the liquidation and would not have been sufficient to enable a dividend to be paid to any class of creditor.

### **Tangible and Intangible Assets**

As reported previously, I instructed Breal Asset Valuation (“Breal”), a firm of professional, independent valuation agents (now known as Middleton Barton Asset Valuation Limited), to provide a valuation of the Company’s tangible and intangible assets for the purposes of the statement of affairs. Breal considered that goodwill and customer lists would have limited or no value on the open market but had a median value in-situ of £6,500. The Company owned a small quantity of tools and racking which Breal valued at £500 on an ex-situ basis and £850 on an in-situ basis.

I sold the Company’s assets to Marcus Harrison Boiler Man Limited (“Boilerman”) for a consideration of £6,500.00 plus VAT. Boilerman is a connected party by way of a common director, Mr Harrison. I did not receive payment for the assets. I instructed Howman Solicitors to pursue.

Boilerman was dissolved on 28 May 2019. Mr Harrison incorporated a new company, Celsius Gas Services Ltd. Accordingly, I was not able to make any realisations in this regard.

### **Gross bank interest**

During the liquidation I received gross bank interest totaling £1.34, all of which was received in previous reporting periods.

## **LIABILITIES**

### **Secured Creditors**

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.

The legislation requires that if the Company has created a floating charge after 15 September 2003, a prescribed part of the Company’s net property (i.e. the money that would otherwise be available to the charge holder) should be ring-fenced for distribution to unsecured creditors. In this case there were no creditors secured by a floating charge such that the prescribed part provisions do not apply.

### **Preferential Creditors**

The Company employed three members of staff (including Mr Harrison). In the statement of affairs, it was not anticipated that there would be any preferential liabilities for arrears of pay or holiday pay because the employees transferred their employment to Boilerman. No preferential claims were received.

### **Crown Creditors**

The statement of affairs included £77,000.00 owed to HMRC in respect of outstanding PAYE/NIC and VAT. HMRC submitted a claim for £54,037.98.

## **Other Non-Preferential Unsecured Creditors**

The statement of affairs scheduled nine other potential non-preferential unsecured creditors whose claims were estimated to total £49,377.89. I received five claims totalling £51,434.89. This sum includes claims submitted by QBE Insurance (Europe) Ltd & Ridgeons Ltd that were settled personally by Mr Harrison.

## **DIVIDEND PROSPECTS**

A dividend will not be declared to non-preferential unsecured creditors as the funds realised have been used to make payments to meet the expenses of the liquidation.

## **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. Specifically, I recovered, listed and reviewed the Company's accounting records; obtained and reviewed copy bank statements for the months prior to the Company ceasing to trade from the Company's bankers; and compared the information in the Company's last set of accounts with that contained in the statement of affairs lodged in the liquidation and made enquiries about the reasons for the changes.

As detailed previously, I identified that further investigation was justified.

I undertook further investigations in respect of the operation of the DLA's and illegal dividends. Further details are contained in the 'Asset Realisations' section above.

Additionally, I conducted further investigations in relation to two motor vehicles. Mr Harrison had not provided documentary evidence to substantiate his claim that he paid £1,300 to the Company to purchase a Vauxhall Vivaro, nor had advised what happened to a VW Transporter purchased by the Company in January 2016 for £5,900. I did not consider it to be cost effective to make another application to Court for Mr Harrison to be brought before it to provide the evidence and explanation and potentially thereafter to initiate proceedings for recovery of the vehicles or monetary compensation.

Within three months of my appointment as Liquidator, I am 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 has been submitted.

## **PRE-APPOINTMENT REMUNERATION**

The creditors previously authorised the payment of a fee of £5,000 plus VAT for my assistance with preparing a statement of affairs and arranging the decision procedure for creditors to appoint a liquidator.

The fee for preparing the statement of affairs and arranging the decision procedure for creditors to appoint a liquidator has been part-paid from realisations and is shown in the enclosed receipts and payments account. The sum of £481.03 was drawn in this regard, all of which was drawn in this reporting period. The remainder of my pre-appointment remuneration has been written-off.

## **LIQUIDATOR'S REMUNERATION**

My remuneration was not authorised by creditors and as a result I have not been able to draw any remuneration in this matter.

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. There are different versions of these Guidance Notes, and in this case please refer to the April 2017 version. The Guidance Notes can be accessed at <https://www.turpinbainsolvency.co.uk/fees-and-links>, together with further information about an office holder's remuneration and expenses in our practice fee recovery sheet.

## **LIQUIDATOR'S 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
- category 2 expenses, which are payments to associates or which have an element of shared costs. Before being paid category 2 expenses require approval in the same manner as an office holder's remuneration.

A change to the classification of expenses was brought into effect on 1 April 2021. Payments made to associates, which have been newly classified as category 2 expenses, prior to 1 April 2021 do not require retrospective approval. At the date of payment of the expenses in this case, none of the expenses incurred were deemed to be category 2 expenses.

I have incurred total expenses of £3,702.51, of which I incurred £372.51 in the period since 4 September 2020. I have drawn £3,702.51, of which £372.51 was drawn in the period since 4 September 2020. A summary of my expenses is below.

Expense Type	Incurred in reporting period (£)	Drawn in reporting period (£)	Total incurred (£)	Total drawn (£)
Specific bond	-	-	£186.00	£186.00
Statutory advertising	-		£298.00	£298.00
HM Land Registry fees	-		£15.00	£15.00
Petition costs	-		£470.00	£470.00
Conference call charges	-		£1.00	£1.00
Stationery and postage	12.51	12.51	12.51	12.51
Legal fees	360.00	360.00	£2,300.00	£2,300.00
Legal expenses	-		£420.00	£420.00
<b>Total</b>	<b>372.51</b>	<b>372.51</b>	<b>3,702.51</b>	<b>3,702.51</b>

The following professional advisors have been utilised in this matter:

Professional Advisor	Nature of Work	Basis of fees
Breal Asset Valuation ("Breal")	Valuation agents	Percentage of asset realisations
Howman Solicitors ("Howman")	Solicitors	Time Costs plus expenses plus VAT

I instructed Breal to perform a valuation of the Company's tangible and intangible assets. Their fee was dependent on asset realisations and as no consideration was received, no payment was made to Breal.

Howman were instructed to make an application pursuant to S236 of the Insolvency Act 1986 for Mr Harrison to be brought before the Court to be examined and to be ordered to deliver up the Company records and a cheque that he had received from a debtor, and to recover the unpaid purchase consideration from Boilerman. Howman have been paid fees totalling £2,300 of which £360 was paid in the current reporting period, in addition to expenses of £420.00.

The choice of professionals used was based on my perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of my fee arrangement with them. I also confirmed that they hold appropriate regulatory authorisations. I have reviewed the fees they have charged and am satisfied that they are reasonable in the circumstances of this case.

## FURTHER INFORMATION

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 final account. Any secured creditor may request the same details in the same time limit.

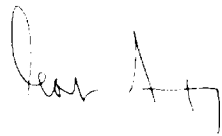
An unsecured creditor may, with the permission of the Court, or with the concurrence of 10% in value of the unsecured creditors (including the creditor in question), apply to Court to challenge the amount of remuneration charged by the Liquidator as being excessive, and/or the basis of the Liquidator's remuneration, and/or the amount of the expenses incurred as being excessive, within 8 weeks of their receipt of this final account. Any secured creditor may make a similar application to court within the same time limit.

To comply with the Provision of Services Regulations, some general information about Turpin Barker Armstrong can be found at <https://www.turpinbainsolvency.co.uk/fees-and-links>.

## **SUMMARY**

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

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 Victoria Feddo by email at [victoria.feddo@turpinba.co.uk](mailto:victoria.feddo@turpinba.co.uk), or by phone on 0208 661 7878 before my release.



**Martin C Armstrong FCCA FABRP FIPA MBA FNARA**  
**Liquidator**

## Appendix 1

### 1. Administration

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

- Case planning - devising an appropriate strategy for dealing with the case and giving instructions to the staff to undertake the work on the case.
- Maintaining electronic case files.
- Managing the case on the practice's electronic case management system and entering data.
- Dealing with all routine correspondence and emails relating to the case.
- Maintaining and managing the office holder's estate bank account.
- Maintaining and managing the office holder's cashbook.
- Undertaking regular bank reconciliations of the bank account containing estate funds.
- Reviewing the adequacy of the specific penalty bond on a quarterly basis.
- Undertaking periodic reviews of the progress of the case.
- Overseeing and controlling the work done on the case by case administrators.
- Preparing, reviewing and issuing an annual progress report to creditors and members.
- Filing returns at Companies House.
- Preparing and filing VAT returns.
- Preparing and filing Corporation Tax returns.
- Seeking closure clearance from HMRC and other relevant parties.
- Preparing, reviewing and issuing a final account of the liquidation to creditors and members.
- Filing a final return at Companies House.

### 2. Creditors

Claims of creditors - the office holder needed to maintain up to date records of the names and addresses of creditors, together with the amounts of their claims as part of the management of the case, and to ensure that notices and reports could be issued to the creditors. The office holder also needed to deal with correspondence and queries received from creditors regarding their claims and dividend prospects as they were received. The office holder was required to undertake this work as part of his statutory functions.

- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.
- Maintaining up to date creditor information on the case management system.

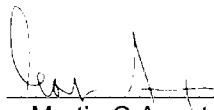
**Acorn Renewable Solutions Limited**  
**(In Liquidation)**  
**Liquidator's Summary of Receipts & Payments**

Statement of Affairs £		From 04/09/2020 To 02/06/2021 £	From 04/09/2017 To 02/06/2021 £
	<b>ASSET REALISATIONS</b>		
4,500.00	Book Debts	NIL	3,229.48
Uncertain	Directors' Loan Accts/Illegal Dividends	NIL	952.72
6,500.00	Goodwill	NIL	NIL
	Gross Bank Interest	NIL	1.34
850.00	Tangible Assets	NIL	NIL
		NIL	4,183.54
	<b>COST OF REALISATIONS</b>		
	Legal Expenses	NIL	420.00
	Legal Fees	360.00	2,300.00
		(360.00)	(2,720.00)
	<b>COST OF ADMINISTRATION</b>		
	Company Search	NIL	15.00
	Hire of Meeting Room	NIL	1.00
	Petition costs	NIL	470.00
	Preparation of S of A	481.03	481.03
	Specific Bond	NIL	186.00
	Stationery & Postage	12.51	12.51
	Statutory Advertising	NIL	298.00
		(493.54)	(1,463.54)
	<b>UNSECURED CREDITORS</b>		
(77,000.00)	HM Revenue & Customs	NIL	NIL
(9,890.00)	HSBC Bank plc	NIL	NIL
(6,000.00)	Marcus Harrison t/as Celsius Gas	NIL	NIL
(33,487.89)	Trade & Expense Creditors	NIL	NIL
		NIL	NIL
	<b>DISTRIBUTIONS</b>		
(100.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
<b>(114,627.89)</b>		<b>(853.54)</b>	<b>NIL</b>
	<b>REPRESENTED BY</b>		
			<b>NIL</b>

Note:

It should be noted that all figures stated in the Receipts and Payments Account are detailed net of VAT.

The estate bank account is interest bearing

  
Martin C Armstrong FCCA FABRP FIPA  
Liquidator

## **Notice of Final Account of**

### **Acorn Renewable Solutions Ltd – In Creditors' Voluntary Liquidation (the "Company")**

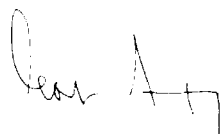
**Company registered number: 09282296**

**NOTICE IS GIVEN** by the Liquidator, Martin C Armstrong, 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 Liquidator's remuneration and expenses. That request must be made to the Liquidator 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 Liquidator's 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 Liquidator by giving notice in writing to the Liquidator 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 Liquidator's remuneration and/or expenses is made under rule 18.9, or if any application is made to Court to challenge the Liquidator's fees and/or expenses under rules 18.34 or 18.35, when that request or application is finally determined.
4. The Liquidator will vacate office under section 171 of the Insolvency Act 1986 when, upon expiry of the prescribed period that creditors have to object to his release, he delivers to the Registrar of Companies the final account and a notice saying whether any creditor has objected to his release.
5. The Liquidator will be released under section 173 of the Insolvency Act 1986 at the same time as vacating office, unless any creditors objected to his release.

Creditors requiring further information regarding the above, should either contact me at Allen House, 1 Westmead Road, Sutton, Surrey, SM1 4LA, or contact Victoria Feddo by telephone on 0208 661 7878, or by email at [victoria.feddo@turpinba.co.uk](mailto:victoria.feddo@turpinba.co.uk).

DATED THIS 2<sup>ND</sup> DAY OF JUNE 2021



**Martin C Armstrong FCCA FABRP MBA FIPA FNARA**  
**Liquidator**



**Notice about final dividend position of**

**Acorn Renewable Solutions Ltd – In Creditors' Voluntary Liquidation (the "Company")**

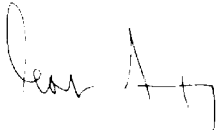
**Company registered number: 09282296**

**NOTICE IS GIVEN** under rule 14.36 of The Insolvency (England and Wales) Rules 2016, by Martin C Armstrong, the Liquidator, to the creditors of Acorn Renewable Solutions Ltd, that no dividend will be declared to unsecured creditors.

A dividend will not be declared to unsecured creditors as the funds realised have been used to make payments to meet the expenses of the liquidation.

Creditors requiring further information regarding the above, should either contact me at Allen House, 1 Westmead Road, Sutton, Surrey, SM1 4LA, or contact Victoria Feddo by telephone on 0208 661 7878, or by email at [victoria.feddo@turpinba.co.uk](mailto:victoria.feddo@turpinba.co.uk).

DATED THIS 2<sup>ND</sup> DAY OF JUNE 2021



**Martin C Armstrong FCCA FABRP MBA FIPA FNARA  
Liquidator**