In accordance with Rule 6.28 of the Insolvency (England & Wales) Rules 2016 and Section 106(3) of the Insolvency Act 1986.

LIQ14

Notice of final account prior to dissolution in CVL

Companies House

THURSDAY

A750VQMJ

A30 10/05/2018 #210

COMPANIES HOUSE

1 Company details

Company number	O C 3 2 5 7 2 4
Company name in full	MFS Partnership (SW) LLP

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

2 Liquidator's name

Full forename(s)	Richard
Surname	Brewer

3 Liquidator's address

Building name/number	9th Floor, 25 Farringdon Street
Street	
Post town	London
County/Region	
Postcode	E C 4 A 4 A B
Country	

4 Liquidator's name ❶

Full forename(s)	Alexander
Surname	Kinninmonth

❶ **Other liquidator**
Use this section to tell us about another liquidator.

5 Liquidator's address ❷

Building name/number	Highfield Court
Street	Tollgate Chandlers Ford
Post town	Eastleigh
County/Region	
Postcode	S O 5 3 3 T Y
Country	

❷ **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 [signature] X

Signature date

d 0 d 9 m 0 m 5 y 2 y 0 y 1 y 8

In the matter of

MFS Partnership (SW) LLP In Liquidation
('the Partnership')

Joint Liquidators' final account

Alexander Kinninmonth and Richard Brewer
Joint Liquidators

RSM Restructuring Advisory LLP
Highfield Court
Tollgate
Chandlers Ford
Eastleigh SO53 3TY

Sections	
1.	*Progress of the liquidation*
2.	Distributions to creditors
3.	Receipts and payments summary
4.	Joint Liquidators' remuneration and expenses
5.	Closure of the liquidation
6.	Creditors' right to information and ability to challenge remuneration and expenses
Appendices	
A.	Statutory information
B.	Dividend information
C.	Summary of receipts and payments
D.	RSM Restructuring Advisory LLP charging, expenses and disbursements policy statement
E.	RSM Restructuring Advisory LLP Southampton current charge out and category 2 disbursement rates
F.	Statement of expenses incurred in the period from 14 November 2017 to 15 March 2018
G.	Joint Liquidators' time cost analysis for the period from 14 November 2017 to 15 March 2018
H.	Notice to members and creditors that the Partnership's affairs are fully wound up

This is the final account on the conduct of the liquidation of MFS Partnership (SW) LLP following our appointment as Joint Liquidators on 14 November 2016.

This final account has been prepared in accordance with insolvency legislation to provide members and creditors and the Registrar of Companies with details of the progress in the period from 14 November 2017 to 15 March 2018. This report should be read in conjunction with any previous reports that have been issued, copies of which are available on request.

This final account has been prepared solely in accordance with the relevant legislation. It has not been prepared for use in respect of any other purpose, or to inform any investment decision in relation to any debt or financial interest in the Partnership.

Neither the Joint Liquidators nor RSM Restructuring Advisory LLP accept any liability whatsoever arising as a result of any decision or action taken or refrained from as a result of information contained in this report.

1 Progress of the liquidation

The costs incurred to date and those expected to be incurred in dealing with the matters below are set out in detail at Section 4.

1.1 Realisation of assets

The Joint Liquidators are obliged to realise and get in the Company's property and maximise realisations. In some cases, this does not result in sufficient realisations to result in a financial benefit to creditors, after taking into account the costs and expenses of realisation and dealing with the legislative requirements of administrating the case. Details of the realisations made are set out below, with information relating to dividends, if any, contained within Appendix B.

1.1.1 Bank Interest

The sum of £5 has been realised.

1.1.2 Cash at Bank

The sum of £26,302 has been realised.

1.1.3 Client Book

Prior to the Joint Liquidators' appointment two parties expressed an interest in purchasing the Partnership's client book.

Following the Joint Liquidators' appointment, Coffin Mew solicitors were instructed to assist with a sale. Following initial interest only one offer for the client book was received. On 6 December 2016 a sale of the Partnership's client book completed to Elite Wealth Management UK Ltd for the sum of £30,000.

The sum of £30,000 has been realised.

1.1.4 Investment Fund

Approximately £11,200 had been invested by the Partnership's members in a Prudential Investment Plan and Wolf Minerals Ltd shares held with Prudential and Hargreaves Lansdown respectively.

Following the Joint Liquidators' appointment, correspondence was sent to Prudential and Hargreaves Lansdown to dispose of the assets.

The sum of £590 has been realised following a sale of the Wolf Minerals Ltd shares and £11,339 has been realised following the disposal of the Partnership's Investment Plan.

1.1.5 Claim for compensation for mis-selling of Interest Rate Hedging Product ('IRHP')

The Joint Liquidators have now completed their investigations and confirmed that the Partnership was not sold an IRHP, there is no evidence of mis-selling and therefore no redress is due to the Partnership.

1.2 Investigations

In accordance with our statutory obligations, we have filed the appropriate documentation in relation to the conduct of the directors.

We can advise you that, following our initial assessment, no further investigations were deemed necessary.

1.3 Change in Joint Liquidator

As a result of David Smithson leaving RSM Restructuring Advisory LLP, by Court Order dated 21 February 2018 he was removed as Joint Liquidator and Richard Brewer (IP No 9038) RSM Restructuring Advisory LLP was appointed in his place. A Notice to this effect was advertised in the London Gazette on 8 March 2018, and in accordance with the terms of the Order, the prior appointee will be released from office with effect from 21 days after the publication of the notice in the London Gazette.

The costs of the application were met by RSM Restructuring Advisory LLP. The Order also provided that each creditor of the estate was at liberty to apply to vary or discharge the Order within 21 days of publication in the Gazette (or receipt of this report, if sooner).

1.3 Administration and planning

Certain aspects of the work that the Joint Liquidators undertake are derived from the underlying legal and regulatory framework for cases of this nature. This work, which does not usually result in any direct financial benefit to creditors, is a necessary aspect of ensuring that the Joint Liquidators are complying with both of their legislative and best practice responsibilities, and ensuring that the case is managed efficiently and effectively. It includes matters such as:

- Periodic case reviews, ongoing case planning and strategy
- Maintaining and updating computerised case management records
- Dealing with routine correspondence not attributable to other categories of work
- Ongoing consideration of ethical and anti-money laundering regulations
- General taxation matters, including seeking tax clearance from HMRC
- Preparation of receipts and payments accounts, maintenance of cashiering records
- Preparing, reviewing and issuing final report to creditors and other parties
- Filing of final documentation at Companies House, Court and other relevant parties
- General administrative matters in relation to closing the case

2 Distributions to creditors

Details of dividends paid to creditors are attached at Appendix B.

In accordance with the relevant legislation, no further dividend will be distributed as the funds realised have already been either distributed or allocated for defraying the expenses of the estate.

The Joint Liquidators are obliged to deal with a number of matters in relation to creditors to comply with both the legislative and best practice requirements and to ensure creditors are kept informed. Creditors will only derive an indirect financial benefit from this work on cases where a dividend has been paid.

- Preparation and issue of progress reports and associated documentation
- Maintenance of schedules of preferential and unsecured creditors' claims
- *Dealing with correspondence and telephone calls*
- Where necessary, consideration of creditors' claims; acceptance or rejection of claims and complying with legislative obligations in relation to adjudication of creditors' claims generally for voting and, if applicable, dividend purposes
- Review of creditor claims and supporting documentation
- Calculation and payment of dividend to creditors

2.1 Prescribed part

The 'Prescribed Part' is a statutory amount, calculated as a percentage of net floating charge realisations, which entitles unsecured non-preferential creditors to a share of realisations. This is calculated on a sliding scale up to maximum of £600,000 before costs.

There were no creditors secured by charges over the assets and undertakings of the Partnership. There was therefore no requirement to estimate the amount of the prescribed part of the assets under Section 176A of the Insolvency Act 1986.

3 Receipts and payments summary

We attach a summary of our receipts and payments for the period from 14 November 2017 to 15 March 2018 and cumulatively from 14 November 2016 to 15 March 2018.

VAT basis

Receipts and payments are shown net of VAT. The Partnership was not VAT registered. As such, the irrecoverable VAT is shown in the receipts and payments as a cost of realisation.

4 Joint Liquidators' remuneration and expenses

4.1 Authority for remuneration

The Joint Liquidators have drawn remuneration and disbursements in relation to this assignment as Joint Liquidators as authorised by creditors on 25 November 2016, the resolutions stating: -

- That in accordance with the fee estimate provided to creditors on 25 November 2016 the Joint Liquidators shall be authorised to draw their remuneration (plus VAT) based upon their time costs limited to the sum of £17,064.
- 'The Joint Liquidators shall be authorised to draw 'category 2' disbursements out of the assets of the Partnership as an expense of the liquidation, at the rates prevailing when the cost is incurred'

Consequently, the Joint Liquidators cannot draw more than £17,064 without obtaining the further approval of creditors or the court.

4.2 Remuneration and expenses incurred in the period from 14 November 2017 to 15 March 2018 and since appointment

The Joint Liquidators are required to report remuneration 'charged' to the case in the period. The Joint Liquidators have incurred time costs of £2,485 in respect of work done in the current period, a summary of which is attached. Total time costs of £28,033 have been incurred since appointment. A total of £16,887 (plus VAT) has been paid. The balance of the Joint Liquidators' time costs in the sum of £17,291 will be written off.

Details of the amount of remuneration drawn in the period and the total amount of remuneration drawn to date are shown in the attached Receipts and Payments Account.

4.3 Expenses and disbursements

Attached are the Joint Liquidators' charging, expenses and disbursement policy statement, together with the current rates. Details of the expenses (including category 1 and category 2 disbursements) that the Joint Liquidators have incurred in the period of the report are also attached. Expenses paid in the period, along with cumulative figures, are shown in the attached receipts and payments account.

The amount of the expenses incurred is higher than the estimate provided to creditors on 28 November 2017 because of a few additional disbursements incurred. These relate to courier costs to obtain the company's books and records and an additional advertisement in respect of the notice of intended dividend.

4.3.1 Other professional costs

Coffin Mew solicitors have been retained as legal advisors in view of their general experience and expertise in these matters. They have advised me on the sale of the Partnership's client book. We have agreed its remuneration based on its standard hourly charge-out rates, plus VAT and disbursements, and its agreed fees of £2,000 plus VAT has been paid.

4.4 Pre-appointment fees and expenses

At the Section 98 creditors approved the statement of affairs fee in the sum of £10,000 plus disbursements plus VAT to be paid to RSM Restructuring Advisory LLP. These fees have been paid.

5 Closure of the Liquidation

5.1 Notice that the Partnership's affairs are fully wound up

Please see the attached notice, which explains creditors' rights in respect of the closure of the liquidation. In addition to setting out creditors' rights, the notice explains how the Joint Liquidators will vacate office under the relevant legislation.

5.2 Release of Joint Liquidators

We can advise that our release as Joint Liquidators will be effective on the filing with the Registrar of Companies of a copy of our final account and statement whether any of the Partnership's creditors objected to the Joint Liquidators' release. Further details are given in the notice attached that the Partnership's affairs are fully wound up.

5.3 Dissolution of the Partnership

The Partnership will be dissolved automatically (cease to exist) three months after we file our final account and statement with the Registrar of Companies.

6 **Creditors' right to information and ability to challenge remuneration and expenses**

In accordance with the provisions of rule 18.9 Insolvency (England and Wales) Rules 2016 creditors have a right to request further information about remuneration or expenses and to challenge such remuneration or expenses under rule 18.34.

If you wish to make a request for further information then it must be made within 21 days of receipt of this report in writing either by

(i) any secured creditor; or

(ii) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors.

Any secured creditor, or any unsecured creditor with either the concurrence of at least 10% in value of the unsecured creditors (including that creditor) or the permission of the court, may apply to court on the grounds that the remuneration charged, the basis fixed or expenses incurred by the Liquidator are in all the circumstances excessive.

Any such challenge must be made no later than eight weeks after receipt of the report or final account which first discloses the charging of remuneration or incurring of the expenses in question.

A Guide to Liquidators Fees, which provides information for creditors in relation to the remuneration of a Liquidator, can be accessed at http://rsm.insolvencypoint.com under 'general information for creditors'. A hard copy can be requested from my office by telephone, email or in writing.

Should you have any further queries please do not hesitate to contact my office.

Alexander Kinninmonth

Alexander Kinninmonth
RSM Restructuring Advisory LLP

[illegible]

[illegible] Wales

[illegible]

Appendix A

Statutory information

Partnership information	
Partnership name:	MFS Partnership (SW) LLP
Partnership number:	OC325724
Date of incorporation:	3 February 2007
Trading name:	MFS Partnership (SW) LLP
Trading address:	Not Applicable
Principal activity:	Financial Services
Previous Partnership names:	Not Applicable
Registered office:	RSM Restructuring Advisory LLP, Highfield Court, Tollgate, Chandlers Ford, Eastleigh SO53 3TY
Previous registered office:	6 Houndiscombe Road, Plymouth, Devon PL4 6HH

Liquidation information		
Joint Liquidators:	Alexander Kinninmonth and Richard Brewer As a result of David Smithson leaving RSM Restructuring Advisory LLP, by Court Order dated 21 February 2018 he was removed as Joint Liquidator and Richard Brewer (IP No 9038) RSM Restructuring Advisory LLP was appointed in his place. A Notice to this effect was advertised in the London Gazette on 8 March 2018, and in accordance with the terms of the Order, the prior appointee will be released from office with effect from 21 days after the publication of the notice in the London Gazette.	
Date of appointment:	14 November 2016	
Functions:	The Joint Liquidators' appointment specified that they would have power to act jointly and severally. The Joint Liquidators have exercised, and will continue to exercise, all of their functions jointly and severally as stated in the notice of appointment.	
Correspondence address & contact details of case manager	Matthew Vanderman 023 8064 6420 RSM Restructuring Advisory LLP, Highfield Court, Tollgate, Chandlers Ford, Eastleigh SO53 3TY	
Name, address & contact details of Joint Liquidators	**Primary Office Holder** Alexander Kinninmonth RSM Restructuring Advisory LLP Highfield Court Tollgate Chandlers Ford Eastleigh SO53 3TY IP Number: 9019	**Joint Office Holder:** Richard Brewer RSM Restructuring Advisory LLP 9th Floor 25 Farringdon Street London EC4A 4AB IP Number: 9038

Appendix B

Dividend information

	Owed*	Paid	Date paid
Secured creditor	N/A	N/A	N/A
Preferential creditors	N/A	N/A	N/A
Unsecured creditors	£3,846,833	0.695p in £ on 30 November 2017	NIL
Estimated net property	N/A		
Prescribed part for unsecured creditors	N/A		

* Per agreed claims

Receipts and Payments Abstract: 1085694 - MFS Partnership (SW) LLP In Liquidation

Bank, Cash and Cash Investment Accounts: From: 14/11/2017 To: 15/03/2018

SOA Value £		14/11/2017 to 15/03/2018 £	£	Total to 15/03/2018 £	£
	ASSET REALISATIONS				
0.00	Bank Interest Gross	0.00		4.70	
12,000.00	Cash at Bank	0.00		26,301.92	
0.00	Client Book	0.00		30,000.00	
11,200.00	Investment Fund	0.00		11,929.78	
			0.00		68,236.40
	COST OF REALISATIONS				
0.00	Advertisements	0.00		(238.20)	
0.00	Appointee Fees	(886.67)		(16,886.67)	
0.00	Corporation Tax	(4,986.28)		(4,986.28)	
0.00	Legal Fees	0.00		(2,000.00)	
0.00	Mileage	0.00		(89.25)	
0.00	Petitioners Costs	0.00		(1,216.10)	
0.00	Preparation of Statement of Affairs	0.00		(10,000.00)	
0.00	Specific Bond	0.00		(85.00)	
0.00	Travel	0.00		(7.08)	
0.00	VAT Unrecoverable	(177.33)		(5,994.24)	
			(6,050.28)		(41,502.82)
	UNSECURED CREDITORS				
(19,412.00)	Associated Creditors	(1,733.57)		(1,733.57)	
(4,211,237.00)	Investors	(24,987.19)		(24,987.19)	
0.00	Trade and Expense Creditors	(12.82)		(12.82)	
			(26,733.58)		(26,733.58)
(4,207,449.00)			(32,783.86)		0.00

Notes:

1. The company is not VAT registered.
2. Funds are held at Lloyds Bank plc in an interest bearing account.

Appendix D

RSM Restructuring Advisory LLP current charging, expenses and disbursements policy statement

Charging policy
• Partners, directors, managers, administrators, cashiers, secretarial and support staff are allocated an hourly charge out rate which is reviewed from time to time.
• Work undertaken by cashiers, secretarial and support staff will be or has been charged for separately and such work will not or has not also been charged for as part of the hourly rates charged by partners, directors, managers and administrators.
• Time spent by partners and all staff in relation to the insolvency estate is charged to the estate.
• Time is recorded in 6-minute units at the rates prevailing at the time the work is done.
• The current charge rates for RSM Restructuring Advisory LLP Southampton are attached.
• Time billed is subject to Value Added Tax at the applicable rate, where appropriate.
• It is the office holder's policy to ensure that work undertaken is carried out by the appropriate grade of staff required for each task, having regard to its complexity and the skill and experience actually required to perform it.
• RSM Restructuring Advisory LLP's charge out rates are reviewed periodically.
Expenses and disbursements policy
• Only expenses and disbursements properly incurred in relation to an insolvency estate are re-charged to the insolvency estate.
• Expenses and disbursements which comprise external supplies of incidental services specifically identifiable to the insolvency estate require disclosure to the relevant approving party, but do not require approval of the relevant approving party prior to being drawn from the insolvency estate. These are known as 'category 1' disbursements.
• Expenses and disbursements which are not capable of precise identification and calculation (for example any which include an element of shared or allocated costs) or payments to outside parties that the firm or any associate has an interest, require the approval of the relevant approving party prior to be being drawn from the insolvency estate. These are known as 'category 2' disbursements.
• A resolution to consider approving category 2 disbursements at the rates prevailing at the time the cost is incurred to RSM Restructuring Advisory LLP Southampton will be proposed to the relevant approving party in accordance with the legislative requirements.
• General office overheads are not re-charged to the insolvency estate as a disbursement.
• Any payments to outside parties in which the office holder or his firm or any associate has an interest will only be made with the approval of the relevant approving party.
• Expenses and disbursements re-charged to or incurred directly by an insolvency estate are subject to VAT at the applicable rate, where appropriate.

Appendix E

RSM Restructuring Advisory LLP Southampton current charge out and category 2 disbursement rates

Hourly charge out rates	
	Rates at commencement £
Partner	435 to 620
Director / Associate Director	335 to 460
Manager / Assistant Manager	250 to 295
Administrators	165 to 210
Support staff	135

Category 2 disbursement rates	
Internal room hire	£100 per hour
Subsistence	£25 per night
Travel (car)	42.5p per mile
'Tracker' searches	£10 per case

Appendix F

Statement of expenses incurred in the period from 14 November 2017 to 15 March 2018

Expenses (excluding category 2 disbursements) Type and purpose	Incurred in period Paid £	 Unpaid £
Appointee disbursements:		
None	NIL	NIL
Sub Total	**NIL**	NIL
Category 2 disbursements **Recipient, type and purpose**		
Appointee disbursements:		
None	NIL	NIL
Sub Total	**NIL**	**NIL**
Total	**NIL**	**NIL**

NOTE: The amounts paid in the period are shown in the attached receipts and payments account. Invoices may have been paid in a period after that in which they were incurred.

SIP9 Time Report - Level 2

MFS Partnership (SW) LLP

1085694 /00 Post appointment CVL

For the period 14/11/2017 to 15/03/2018

From Jan 2003	**Administration and Planning**								
	Background information	0.0	0.0	0.0	0.0	0.1	0.0	0.1	£ 12.50	125.00
	Case Management	0.1	0.3	0.0	0.0	1.6	0.0	2.0	£ 401.50	200.75
	Director(s)/debtor/bankrupt	0.0	0.0	0.0	1.0	0.0	0.0	1.0	£ 295.00	295.00
	Post-appointment - general	0.0	0.0	0.0	0.2	0.0	0.0	0.2	£ 59.00	295.00
	Receipts and Payments	0.0	0.0	0.0	0.0	1.3	0.0	1.3	£ 273.00	210.00
	Tax Matters	0.0	0.0	0.0	0.7	1.7	0.3	2.7	£ 628.50	232.78
	Total	0.1	0.3	0.0	1.9	4.7	0.3	7.3	£ 1,669.50	**228.70**
	Creditors									
	Other Creditor Meetings and Reports	0.1	0.0	0.0	1.8	0.0	0.0	1.9	£ 584.00	307.37
	Unsecured Creditors	0.2	0.0	0.0	0.0	1.0	0.0	1.2	£ 231.00	192.50
	Total	0.3	0.0	0.0	1.8	1.0	0.0	3.1	£ 815.00	**262.90**
	Total Hours (From Jan 2003)	**0.4**	**0.3**	**0.0**	**3.7**	**5.7**	**0.3**	**10.4**	**£ 2,484.50**	238.89
	Total Time Cost (From Jan 2003)	**£ 212.00**	**£ 148.50**	**£ 0.00**	**£ 1,091.50**	**£ 882.50**	**£ 150.00**	**£ 2,484.50**		
Total Hours		**0.4**	**0.3**	**0.0**	**3.7**	**5.7**	**0.3**	**10.4**	**£ 2,484.50**	238.89
Total Time Cost		**£ 212.00**	**£ 148.50**	**£ 0.00**	**£ 1,091.50**	**£ 882.50**	**£ 150.00**	**£ 2,484.50**		
Average Rates		530.00	495.00	0.00	295.00	154.82	500.00	238.89		

SIP9 Time Report - Level 2

MFS Partnership (SW) LLP

1085694-700 Post appointment CVL

For the period 14/11/2016 to 15/03/2018

From Jan 2003	**Administration and Planning**									
	Appointment	0.6	0.2	0.0	6.7	1.3	0.0	8.8	£ 2,062.50	234.38
	Background information	0.0	0.0	0.0	0.6	0.1	0.0	0.7	£ 162.50	232.14
	Case Management	2.2	2.1	0.0	8.0	2.0	0.3	14.6	£ 4,278.00	293.01
	Director(s)/debtor/bankrupt	0.0	0.4	0.0	7.8	0.6	0.0	8.8	£ 2,226.50	253.01
	Post-appointment - general	0.1	0.0	0.0	0.2	0.0	0.0	0.3	£ 112.00	373.33
	Receipts and Payments	0.0	0.1	0.0	2.1	8.6	0.0	10.8	£ 2,333.00	216.02
	Tax Matters	0.0	0.0	0.0	0.7	1.7	0.5	2.9	£ 647.50	223.28
	Total	2.9	2.8	0.0	26.1	14.3	0.8	46.9	£ 11,822.00	252.07
	Investigations									
	Investigations/CDDA	0.5	2.1	0.0	9.5	0.0	0.0	12.1	£ 3,345.50	276.49
	Total	0.5	2.1	0.0	9.5	0.0	0.0	12.1	£ 3,345.50	276.49
	Realisation of Assets									
	Assets - general/other	0.8	2.9	0.0	13.6	0.0	0.0	17.3	£ 4,780.50	276.33
	Chattels	0.0	0.2	0.0	0.0	0.0	0.0	0.2	£ 71.00	355.00
	Debtors & sales finance	1.7	0.0	0.0	0.0	0.0	0.0	1.7	£ 816.00	480.00
	ROT/ Third Party Assets	0.0	0.5	0.0	0.0	0.0	0.0	0.5	£ 197.50	395.00
	Sale of business	1.2	0.3	0.0	1.3	0.0	0.0	2.8	£ 993.00	354.64
	Total	3.7	3.9	0.0	14.9	0.0	0.0	22.5	£ 6,858.00	304.80
	Creditors									
	1st creditors/shareholders meetings and reports	0.1	0.3	0.0	1.0	0.0	0.0	1.4	£ 379.50	271.07
	Other Creditor Meetings and Reports	0.1	0.2	0.0	1.8	0.0	0.0	2.1	£ 667.00	317.62
	Unsecured Creditors	0.5	2.8	0.0	11.6	2.7	0.0	17.6	£ 4,550.50	258.55
	Total	0.7	3.3	0.0	14.4	2.7	0.0	21.1	£ 5,597.00	265.26
	Case Specific Matters - Shareholders									
	Shareholders / Members	0.0	0.0	0.0	0.0	0.1	0.0	0.1	£ 16.50	165.00
	Total	0.0	0.0	0.0	0.0	0.1	0.0	0.1	£ 16.50	165.00
	Case Specific Matters - Legal Matters									
	Legal Matters	0.0	0.1	0.0	1.6	0.0	0.0	1.7	£ 394.00	231.76
	Total	0.0	0.1	0.0	1.6	0.0	0.0	1.7	£ 394.00	231.76
	Total Hours (From Jan 2003)	**7.8**	**12.2**	**0.0**	**66.5**	**17.1**	**0.8**	**104.4**	**£ 28,033.00**	268.52
	Total Time Cost (From Jan 2003)	**£ 3,904.00**	**£ 4,686.50**	**£ 0.00**	**£ 16,274.00**	**£ 2,969.50**	**£ 199.00**	**£ 28,033.00**		
Total Hours		**7.8**	**12.2**	**0.0**	**66.5**	**17.1**	**0.8**	**104.4**	**£ 28,033.00**	268.52
Total Time Cost		**£ 3,904.00**	**£ 4,686.50**	**£ 0.00**	**£ 16,274.00**	**£ 2,969.50**	**£ 199.00**	**£ 28,033.00**		
Average Rates		500.51	384.14	0.00	244.72	173.65	248.75	268.52		

Appendix H

Notice that Partnership's affairs are fully wound up

MFS Partnership (SW) LLP In Liquidation

Partnership No: OC325724

Alexander Kinninmonth and Richard Brewer appointed as Liquidators to the above Partnership

Notice delivered to the creditors on: 22 March 2018

Notice that Partnership's affairs are fully wound up under Rule 6.28 Insolvency (England and Wales) Rules 2016

Notice is hereby given to the creditors of the above named Partnership of the following matters:

(a) The Partnership's affairs are fully wound up.

(b) Creditors have the right under rule 18.9 Insolvency (England and Wales) Rules 2016 to make a written request to the Joint Liquidators for further information about remuneration or expenses set out in the final account.

If you wish to make a request for further information then it must be made in writing within 21 days of receipt of this report by either by (i) any secured creditor or (ii) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors or with the permission of the court.

(c) Creditors have the right to challenge the Joint Liquidators' remuneration and expenses under rule 18.34 Insolvency (England and Wales) Rules 2016. Any secured creditor, or any unsecured creditor with either the concurrence of at least 10% in value of the unsecured creditors (including that creditor) or the permission of the court, may apply to court on the grounds that the remuneration charged or expenses incurred by the Joint Liquidators are in all the circumstances excessive, or that the basis fixed for the Joint Liquidators' remuneration is inappropriate.

Any such challenge must be made no later than eight weeks after receipt of the progress report or final account which first discloses the charging of remuneration or incurring of the expenses in question.

(d) Creditors may object to the release of the Joint Liquidators by giving notice in writing to the Joint Liquidators before the end of the later of:

(i) eight weeks after delivery of this notice; or

(ii) the final determination of any request for information under rule 18.9, or any application to the court under rule 18.34.

(e) The Joint Liquidators will vacate office under section 171(7) Insolvency Act 1986 (as amended) as soon as the joint liquidators have complied with section 106(3) of that Act by delivering to the Registrar of Companies the final account and statement required by section 106(3(b) of whether any creditors *have objected to the Joint Liquidators' release.*

(f) The Joint Liquidators will be released under section 171(2)(e)(ii) at the same time as vacating office unless any of the creditors objected to the release.

Name, address & contact details of Joint Liquidators

Primary Office Holder
Alexander Kinninmonth
RSM Restructuring Advisory LLP
Highfield Court
Tollgate
Chandlers Ford
Eastleigh SO53 3TY
IP Number: 9019

Joint Office Holder:
Richard Brewer
RSM Restructuring Advisory LLP
9th Floor
25 Farringdon Street
London
EC4A 4AB
IP Number: 9038

Dated: 20 March 2018

Alexander Kinninmonth
RSM Restructuring Advisory LLP
Joint Liquidator

LIQ14
Notice of final account prior to dissolution in CVL

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: Alexander Kinninmonth

Company name: RSM Restructuring Advisory LLP

Address: Highfield Court
Tollgate
Chandlers Ford

Post town: Eastleigh

County/Region:

Postcode: S O 5 3 3 T Y

Country:

DX:

Telephone: 02380 646 464

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