

WU15 (Scot)

Notice of final account prior to dissolution in a winding up by the court



Companies House

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

1 Company details

Company number S C 5 5 5 1 0 8

Company name in full Hollicom Limited

→ Filling in this form

Please complete in typescript or in
bold black capitals.

2 Liquidator's name

Full forename(s) Graham

Surname Smith

3 Liquidator's address

Building name/number Suite B, 4th Floor, Meridian

Street Union Row

Post town Aberdeen

County/Region

Postcode A B 1 0 1 S A

Country

4 Liquidator's name ①

Full forename(s) Callum Angus

Surname Carmichael

① Other liquidator

Use this section to tell us about
another liquidator.

5 Liquidator's address ②

Building name/number Apex 3

Street 95 Haymarket Terrace

Post town Edinburgh

County/Region

Postcode E H 1 2 5 H D

Country

② Other liquidator

Use this section to tell us about
another liquidator.

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6 Liquidator's release

Did any of the creditors object to the liquidator's release?

☐ Yes

☒ No

7 Date of final account

Date

d	0	d	1	m	0	m	2	y	2	y	0	y	2	y	4
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

8 Final account

☒ The final account is attached

9 Sign and date

Liquidator's signature

Signature

X

Richard Smith

X

Signature date

d	0	d	9	m	0	m	3	y	2	y	0	y	2	y	4
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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 **Graham Smith**

Company name **FRP Advisory Trading Limited**

Address **Level 2, The Beacon**

176 St Vincent Street

Post town **Glasgow**

County/Region

Postcode **G 2 5 S G**

Country

DX **cp.glasgow@frpadvisory.com**

Telephone **+44 (0)330 055 5455**



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,
Fourth floor, Edinburgh Quay 2,
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.
DX ED235 Edinburgh.



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

FRP

Hollicom Limited (In Liquidation) ("The Company")

The Liquidator's Final Account pursuant to section 146 of the Insolvency Act 1986 and The Insolvency Rules

1 February 2024

Contents and abbreviations



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2.	Final outcome for the creditors
3.	Liquidator’s remuneration, disbursements and expenses
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B.	Liquidator’s receipts & payments account for the Period and cumulatively
C.	A schedule of work
D.	Details of the Liquidator’s time costs and disbursements for the Period and cumulatively

The following abbreviations may be used in this report:	
The Company	Hollicom Limited (In Liquidation)
FRP	FRP Advisory Trading Limited
HMRC	HM Revenue & Customs
The Liquidator(s)	Graham Smith and Callum Angus Carmichael of FRP Advisory Trading Limited
The Period	The reporting period 04/02/2023 – 31/01/2024
QFCH	Qualifying floating charge holder
SIP	Statement of Insolvency Practice

1. Overview of the liquidation

FRP

Introduction

I set out herein my final account of the liquidation and confirm that the affairs of the Company are now fully wound up. This report provides an overview of the liquidation and details work done and expenses incurred during the period since my last progress report to date.

A petition for the Company to be wound up was presented to Glasgow Sheriff Court by the directors on 3 February 2022. The Court subsequently appointed Stuart Robb and Callum Carmichael to act as Joint Provisional Liquidators on 4 February 2022 pending the granting of a winding up order. No answers to the petition were lodged in Court and on 28 February 2022 the winding up order was granted by the Court and Stuart Robb and Callum Carmichael were appointed as Joint Interim Liquidators.

Following my appointment, I wrote to creditors on 21 March 2022, notifying creditors of my appointment and to set out a summary of the information I had regarding the Company's assets and liabilities and the likely anticipated outcome for creditors. At the same time, creditors were invited to provide nominations to appoint a liquidator.

One such nomination was received from a creditor within the relevant time period in terms of Rule 5.22 of the Rules and as such the Joint Interim Liquidators proceeded with a deemed consent procedure. A decision notice was issued to creditors on or around 1 April 2022, and no objections to the decision during the period ending 14 days from the date of issue of the notice. However, due to an administrative error, the decision date narrated on the notice issued to creditors was incorrect.

Accordingly, the Joint Interim Liquidators made an application to the Court to exercise its power to cure defects in procedure in terms of rule 1.56 of the Rules confirm the Noters appointment as Joint Liquidators. Stuart Robb and Callum Carmichael were subsequently appointed as Joint Liquidators by the Court on 9 June 2022.

Details of work undertaken since my appointment have been set out in previous progress reports to creditors.

Creditors should note that Stuart Robb, a former Insolvency Practitioner of FRP Advisory Trading Limited ("FRP") applied to Court for a Block Transfer Order to replace his position as the Joint Liquidator in this matter following his resignation from FRP. This application was heard in Court on 18 December 2023 and Graham Smith, a qualified Insolvency Practitioner of FRP was appointed in his place. This order was granted on 18 December 2023, being the date of transfer and the relevant notifications have been made in accordance with the Court Order and Insolvency legislation. The former office holder has been given their release from office.

Work undertaken by the Liquidator(s) during the Period

A schedule of work undertaken during the Period is attached at **Appendix C**.

Receipts and payments account

Attached at **Appendix B** is a receipts and payments account detailing both transactions for the Period and also cumulatively since my appointment as Liquidator, together with the costs and expenses in dealing with this liquidation which are further discussed in section 3 below.

Payments made from the estate are fair and reasonable and proportionate to the insolvency appointment and are directly attributable to this insolvency. No payments have been made to associates without the prior approval of creditors as required by SIP9.

Assets

Cash at Bank

At the date of our appointment, a balance of £17,965.15 remained in the Company's bank account. These funds have been transferred in full to the Liquidation account.

1. Overview of the liquidation

FRP

Debtor's Ledger

Following our appointment, we took steps to secure the relevant invoices and supporting information in respect of the outstanding debtor's ledger, which amounted to c.£63,000 at the date of appointment.

We have successfully recovered sums totalling £12,934.92. We have liaised with the Company's debtors to seek to recover the sums due, however, due to the inaccuracy of the debtors' ledger, numerous disputed debts and lack of supporting evidence, no additional realisations from the debtors' ledger were available.

Other Assets

From the draft Statement of Affairs provided by the directors, the Company also held some financed assets and goodwill. Based on our investigations, we have not made any recoveries from these assets.

Accordingly, all known assets have been realised and there were insufficient funds available to make a distribution to creditors. The final outcome for creditors is set out in section 2 below.

Investigations

Part of my duties include carrying out proportionate investigations into what assets the Company has, including any potential claims that could be brought by the Company or by me in my capacity as Liquidator against any party which could result in a benefit to the estate. I have reviewed the Company's books and records and accounting information, requested further information from the directors, and invited creditors to provide information on any concerns they have concerning the way in which the Company's business has been conducted. Further details of the conduct of my investigations are set out in the schedule of work attached. I can confirm that no further investigations or actions are required, and my enquiries have now been finalised.

I can confirm that I have complied with my statutory duties to submit confidential information to the Government's Disqualification Unit on the conduct of those persons who acted as directors or shadow directors of the Company in the three year period before the liquidation.

My enquiries have now been finalised.

2. Final outcome for the creditors

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The final outcome for creditors is set out below:

Outcome for secured creditors

There are no secured creditors in this matter.

Preferential Creditors

The following preferential creditors' claims have been received.

Employees	£10,396.43
The Redundancy Payments Service	£8,224.96
Pension scheme	£999.35

There were insufficient funds available to pay a distribution to preferential creditors.

Secondary Preferential Creditors

From 1 December 2020 HMRC ranks as a secondary preferential creditor in respect of VAT, PAYE (including student loan repayments), Construction Industry Scheme deductions and Employees' NI contributions

We have not received a claim from secondary preferential creditors; however, if a claim were received, there would be insufficient funds available to pay a distribution to secondary preferential creditors.

Floating charge creditors

There are no floating charge creditors in this matter.

Unsecured creditors

I have received claims totalling £119,504.98 from unsecured creditors.

There were insufficient realisations to pay a distribution to unsecured creditors.

Pursuant to the Insolvency Rules no dividend will be declared to preferential and unsecured creditors as the funds realised will be utilised in defraying the expenses of the liquidation.

As such, I will now proceed to conclude the Liquidation.

The Prescribed Part

In accordance with the Insolvency Act 1986 the prescribed part is an element of net realisations due to the floating charge holder which is made available for unsecured creditors (subject to the floating charge post-dating 15 September 2003).

As there were no floating charges, the prescribed part did not apply in this instance.

3. Liquidator's remuneration, disbursements and expenses

Liquidator's remuneration

As advised in previous correspondence the court determined that the Liquidator's remuneration should be calculated on a time cost basis. In accordance with the approval obtained, fees of £24,402.37 excluding VAT have been drawn from the funds available.

A breakdown of my firm's time costs incurred during both the Period and to date is attached at **Appendix D**.

Liquidator's disbursements and expenses

The Liquidator's disbursements are a recharge of actual costs incurred by the Liquidator in dealing with this matter. Details of disbursements incurred during the Period are set out in **Appendix D**.

When instructing third parties to provide specialist advice and services, or having the specialist services provided by the firm, the Joint Liquidator is obligated to ensure that such advice or work is warranted and that the advice or work contracted reflects the best value and service for the work being undertaken. This is reviewed by the Joint Liquidator periodically throughout the duration of the assignment. The specialists chosen may regularly be used by the Joint Liquidator and usually have knowledge specific to the insolvency industry and, where relevant, to matters specific to this insolvency appointment.

Creditors' Rights

You can access and download a Creditors' Guide to Fees using the following link <https://creditors.frpadvisor.com/info.aspx>. The Guide for Liquidation in Scotland provides details of creditors' rights in connection with remuneration or expenses. Alternatively, a hard copy of the relevant guide will be sent to you on request. They also have the right to object to the Liquidator's release. Further details, including relevant time limits, are provided in the notice accompanying this final report which is available for viewing and downloading here: <http://creditors.frpadvisor.com> you will be asked for a case code which is 4000745.

Appendix A

Statutory information about the Company and the liquidation

FRP

HOLLICOM LIMITED (IN LIQUIDATION)

COMPANY INFORMATION:

Date of incorporation: 19 January 2017

Company number: SC555108

Registered office: c/o FRP Advisory Trading Limited
Level 2
The Beacon
176 St Vincent Street
Glasgow
G2 5SG

Previous registered office: 75 Bothwell Street
Glasgow
G2 6TS

Business address: 75 Bothwell Street
Glasgow
G2 6TS

LIQUIDATION DETAILS:

Liquidator(s): Graham Smith & Callum Angus Carmichael

Address of Liquidator(s): FRP Advisory Trading Limited
Level 2, The Beacon
176 St Vincent Street
Glasgow
G2 5SG

Commencement of liquidation: 4 February 2022

Date of appointment of Liquidator(s): 9 June 2022

Court in which Liquidation proceedings were brought: Glasgow Sheriff Court

Court reference number: GLW-L13-22

Appendix B

Liquidator's receipts & payments account for the both the Period and cumulatively

FRP

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

Statement of Affairs £	From 04/02/2023 To 31/01/2024 £	From 04/02/2022 To 31/01/2024 £
ASSET REALISATIONS		
30,000.00 Bank Interest Gross	33.43	76.56
17,965.15 Book Debts	NIL	12,934.92
Cash at Bank	NIL	17,965.15
	33.43	30,976.63
COST OF REALISATIONS		
Agents/Valuers Fees (1)	NIL	363.00
Court Reporter Fee	1,500.00	1,500.00
IT Costs	NIL	65.40
Joint Liquidators' Disbursements	527.76	527.76
Joint Liquidators' Remuneration	24,402.37	24,402.37
Legal Fees (1)	NIL	3,418.10
PR and Communication Expenses	NIL	300.00
Preparation of Statement of Affairs	NIL	400.00
	(26,430.13)	(30,976.63)
PREFERENTIAL CREDITORS		
(19,620.74) Preferential Creditors	NIL	NIL
	NIL	NIL
SECONDARY PREFERENTIAL CREDITORS		
(24,362.60) HMRC	NIL	NIL
	NIL	NIL
UNSECURED CREDITORS		
(124,000.00) Unsecured Creditors	NIL	NIL
	NIL	NIL
DISTRIBUTIONS		
(45,000.00) Ordinary Shareholders	NIL	NIL
	NIL	NIL
(165,018.19)	(26,396.70)	0.00
REPRESENTED BY		
Office		(1,280.47)
Vat Recoverable Floating		1,280.47
		NIL

Hollicom Limited (In Liquidation)
The Liquidator's Final Account

Appendix C

A schedule of work

FRP

The table below sets out a detailed summary of the work undertaken by the office holders during the reporting period together with an outline of work still to complete.

Where work undertaken results in the realisation of funds (from the sale of assets; recoveries from successful actions taken against third parties), there may be a financial benefit to creditors should there be sufficient funds available to make a distribution to one or more class of creditor. In this case work undertaken will include the scrutiny and agreement of creditor claims.

A proportion of the work undertaken by an Insolvency Practitioner is required by statute, including ensuring the appointment is valid, notifications of the appointment to third parties, regular reporting on the progress, notifying statutory bodies where required in relation to the conduct of the directors, complying with relevant legislation and regulatory matters. This may not have a direct financial benefit to creditors but is substantially there to protect creditors and other stakeholders and ensuring they are kept informed of developments.

Appendix C

A schedule of work

FRP

Note	Category	
1	ADMINISTRATION AND PLANNING Work undertaken during the reporting period	ADMINISTRATION AND PLANNING Future work to be undertaken
	General Matters	
	<ul style="list-style-type: none"> Regularly review the conduct of the case and the case strategy and updating as required by the insolvency practitioners' regulatory professional body to ensure all statutory matters are attended to and to ensure the case is progressing. This aids efficient case management. Dealing with all routine correspondence and emails relating to the case. Meeting with directors and relevant parties to establish case requirements and strategy, background of business and reasons for insolvency. Case handover from pre appointment discussions to post appointment team. Overseeing and controlling the work done on the case by the case administrators. Setting up and completion of regular reconciliations of the case bank accounts. Creating, regularly maintaining and reviewing case paper files. 	<ul style="list-style-type: none"> Dealing with all routine correspondence and emails relating to the case. Overseeing and controlling the work done on the case Case Closure

Appendix C

A schedule of work

	<ul style="list-style-type: none"> • Reviewing WIP time on the clock to ensure case billing accuracy. • Liaising with directors and landlord to obtain office access and return office to landlord. • Liaising with former directors to obtain business background information. • Preparing press release, dealing with subsequent press queries. • Reviewing available and records from Company premises including digital information held on laptops. <p>This work 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.</p>	
	Regulatory Requirements	
	<ul style="list-style-type: none"> • Completion of Money laundering risk assessment procedures and Know Your Client checks in accordance with Money Laundering Regulations. • Completion of take on procedures which include consideration of professional and ethical matters and other legislation such as the Bribery Act, Data Protection Act • Regularly reviewing the conduct of the case and the case strategy, updating as required by the 	<ul style="list-style-type: none"> • Ongoing adherence to Money Laundering • Regulations and any other regulations specific to the Company. • Cancelling specific penalty bond. • Ongoing monitoring of money laundering risk.

Appendix C

A schedule of work

	<p>insolvency practitioners' regulatory professional body to ensure all statutory matters are attended to and to ensure the case is progressing. This aids efficient case management.</p> <ul style="list-style-type: none"> • Setting up and calculating bonding requirements, ongoing review to ensure bonded at correct level. • Ongoing monitoring of money laundering risk. 	
Ethical Requirements		
	<ul style="list-style-type: none"> • Prior to our appointment and prior to the period covered by this report a review of ethical issues was undertaken and no ethical threats were identified. During the Review Period, no new threats to compliance with the Code of Ethics have been identified 	<ul style="list-style-type: none"> • Review ethical threats if any issues arise.
Case Management Requirements		
	<ul style="list-style-type: none"> • Determining and documenting case strategy, completing case strategy reviews. • Setting up and administering insolvent estate bank accounts throughout the duration of the case. • Processing outlays payments. • Preparing/reviewing regular bank reconciliations. • Discussions between the Joint Liquidators and staff to review case strategy and progress of the liquidation. 	<ul style="list-style-type: none"> • Continuing maintenance of the case files. • Case accounting as appropriate. • Case closure procedures. • Close insolvent estate bank account once all funds have been distributed.

Appendix C

A schedule of work

	<ul style="list-style-type: none"> • Preparing/reviewing file notes for all important matters including calls with directors. • On-going file reviews to ensure case progression. • Liaising with the directors on various matters. • Liaising with Company solicitors and Accountants on various matters. • Reviewing and approving all correspondence and circulars drafted by case administrators. • Examining the Company's electronic and paper files to deal with queries arising. 	
2	ASSET REALISATION Work undertaken during the reporting period	ASSET REALISATION Future work to be undertaken
	<ul style="list-style-type: none"> • Liaising with Company banking provider to obtain bank statements and recover cash at bank. • Liaising with the Insurance Broker Marsh to ensure that cover was amended/cancelled once insurance no longer needed. • Preparing schedule of assets, reviewing and approving asset realisation strategy • Preparing Debtor recovery report to assist in debt collection • Processing payment receipts 	<ul style="list-style-type: none"> • Asset realisations have now been finalised.

Appendix C

A schedule of work

	<ul style="list-style-type: none"> • Reviewing debtor ledger and pursuing debtor payments. • Continuing to correspond with the outstanding debtors to ingather the remaining balances. • Reconciliation of debtor's ledger, preparing letters and chasing debtors for payment. • Preparing report on unrealised assets. • Internal meetings on asset realisation strategy • Obtaining access to company's online accounting system in order to obtain debtor information. Reviewing/downloading information to assist with debt recovery. 	
3	CREDITORS Work undertaken during the reporting period	CREDITORS Future work to be undertaken
	<ul style="list-style-type: none"> • Dealing with queries from creditors as they arise. • Reviewing creditor's claims received, maintaining the creditors file and updating claims on the accounting system. • Ongoing correspondence with creditors as appropriate. 	<ul style="list-style-type: none"> • Correspondence with creditors as appropriate.

Appendix C

A schedule of work

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4	INVESTIGATIONS Work undertaken during the reporting period	INVESTIGATIONS Future work to be undertaken
	<ul style="list-style-type: none"> • Consideration of whether any matters have come to light which require notification to the Secretary of State or National Crime Agency • Reviewing Company Bank statements and preparing bank statement review summary. • Requesting all directors of the Company both current and those holding office within 3 years of the insolvency to complete a questionnaire to assist in preparing the statutory return to the Department of Business Energy and Industrial Strategy ("DBEIS") in accordance with the Company Directors Disqualification Act. • Investigating directors and other directorships held by them. • Reviewing directors' questionnaires provided. • Completing DBEIS submission reports for Company and all directors involved. • Reviewing bounce back loan compliance by directors. 	<ul style="list-style-type: none"> • Investigation matters have now been finalised.
5	STATUTORY COMPLIANCE AND REPORTING Work undertaken during the reporting period	STATUTORY COMPLIANCE AND REPORTING Future work to be undertaken
	<ul style="list-style-type: none"> • Preparing and completing statutory checklists to ensure all statutory matters have been covered in a 	<ul style="list-style-type: none"> • To deal with the statutory requirements in order to bring the case to a close and for the office holders to obtain their release from

Appendix C

A schedule of work

	<p>timely manner.</p> <ul style="list-style-type: none"> Preparing and issuing initial correspondence regarding notifications to directors, Company, Accountant in Bankruptcy and Creditors for Provisional appointment and subsequently Interim and Liquidator appointment. Preparing, reviewing, and approving report to creditors. Preparing Estimated Statement of Affairs to circulate to creditors. Prepare and issue report to the Court. Filing of all relevant documents with the Registrar of Companies and Accountant in Bankruptcy. Obtaining employee information, conducting employee meeting, issuing employee correspondence and assisting employees with their queries and claims as well as liaising with the Redundancy Payments office as required and complying with all employee related statutory requirements. Liaising with pension scheme provider to ensure proper claims received and pension closed. 	<p>office; this includes preparing a final report for creditors and filing the relevant documentation.</p>
7	<p>LEGAL AND LITIGATION Work undertaken during the reporting period</p>	<p>LEGAL AND LITIGATION Future work to be undertaken</p>
	<ul style="list-style-type: none"> Instructing BTO Solicitors LLP to submit an application to the Court for the appointment of the Joint Interim Liquidators. 	<ul style="list-style-type: none"> Correspondence with legal agents if required.

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A schedule of work

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	<ul style="list-style-type: none">Instructing BTO Solicitors LLP to submit an application to the Court for the appointment of the Joint Liquidators and Note to rectify error in procedure.	
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Appendix D

Details of the Liquidator’s time costs and disbursements for both the period and cumulatively



FRP

Hollicom Ltd (In Liquidation)
Time charged for the period 04 February 2023 to 26 January 2024

	Appointment Takers / Partners	Managers / Directors	Other Professional	Junior Professional & Support	Total Hours	Total Cost £	Average Hrlly Rate £
Administration and Planning		3.70	2.85	0.85	7.40	2,379.00	321.49
Creditors	0.40	0.80	0.10		1.30	573.00	440.77
Statutory Compliance	1.10	1.30	1.70		4.10	1,787.00	435.85
Total Hours	1.50	5.80	4.65	0.85	12.80	4,739.00	370.23

Disbursements for the period
04 February 2023 to 26 January 2024

	Value £
Category 1	
Company Search	40.00
Consultancy	18.00
Courier	44.50
Grand Total	102.50

Mileage is charged at the HMRC rate
prevailing at the time the cost was incurred

FRP Charge out rates

Grade	From 1st May 2019	1st May 2022	1st May 2023
Appointment taker/Partner	370-495	480-580	505-610
Managers/Directors	280-370	360-460	380-485
Other Professional	165-230	210-320	220-335
Junior Professional & Support	80-110	130-190	135-200

Appendix D

Details of the Liquidator's time costs and disbursements for both the period and cumulatively

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FRP

Hollicom Ltd (In Liquidation)

Time charged for the period 04 February 2022 to 26 January 2024

	Appointment Takers /						
	Partners	Managers / Directors	Other Professional	Junior Professional & Support	Total Hours	Total Cost £	Average Htly Rate £
Administration and Planning	7.00	12.70	50.55	2.75	73.00	20,511.50	280.98
Asset Realisation	1.50	8.50	14.30	0.75	25.05	8,140.50	324.97
Creditors	6.90	17.85	5.50	4.95	35.20	11,086.50	314.96
Investigation		2.80	14.95	1.50	19.25	5,736.50	298.00
Statutory Compliance	9.10	33.80	37.60	3.30	83.80	27,280.50	325.54
Trading			0.20	0.10	0.30	77.00	256.67
Total Hours	24.50	75.65	123.10	13.35	236.60	72,832.50	307.83

Disbursements for the period

04 February 2022 to 26 January 2024

	Value £
Category 1	
Bonding	125.00
Company Search	40.00
Consultancy	18.00
Courier	44.50
Postage	300.26
Grand Total	527.76

Mileage is charged at the HMRC rate
prevailing at the time the cost was incurred

FRP Charge out rates

Grade	From		
	1st May 2019	1st May 2022	1st May 2023
Appointment taker/Partner	370-495	480-580	505-610
Managers/Directors	280-370	360-460	380-485
Other Professional	165-230	210-320	220-335
Junior Professional & Support	80-110	130-190	135-200

Hollicom Limited (In Liquidation)
The Liquidator's Final Account

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Details of the Liquidator's time costs and disbursements for both the period and cumulatively

FRP