

Return of Final Meeting in a Creditors' Voluntary Winding Up

S.106

Pursuant to Section 106 of the Insolvency Act 1986

To the Registrar of Companies

Company Number

07402357

Name of Company

(a) Insert full name of company

(a) The Wheel Organisation Limited formerly The Hall Organisation Limited

(b) Insert full name(s) and address(es)

We (b) Lindsey Cooper and
Baker Tilly Restructuring and Recovery LLP
3 Hardman Street
Manchester M3 3HF

Jeremy Woodside
Baker Tilly Restructuring and Recovery LLP
3 Hardman Street
Manchester M3 3HF

(c) Delete as applicable

(d) Insert date

(e) The copy account must be authenticated by the written signature(s) of the liquidator(s)

(f) Insert venue of the meeting

1 give notice that a general meeting of the company was duly (c) ~~held on~~ [summoned for] (d) 18 August 2015 pursuant to Section 106 of the Insolvency Act 1986, for the purpose of having an account (of which a copy is attached (e) laid before it showing how the winding up of the company has been conducted and the property of the company has been disposed of and (c) ~~[that the same was done accordingly]~~ [no quorum was present at the meeting],

2 give notice that a meeting of the creditors of the company was duly (c) ~~held on~~ [summoned for] (d) 18 August 2015 pursuant to Section 106 of the Insolvency Act 1986, for the purpose of having the said account laid before it showing how the winding up of the company has been conducted and the property of the company has been disposed of and (c) ~~[that the same was done accordingly]~~ [no quorum was present at the meeting]

The meeting was held at (f) Baker Tilly (SOT),
Festival Way, Stoke on Trent, ST1 5BB

The winding up covers the period from (d) 18 July 2013 (opening of winding up) to the final meeting 18 August 2015 (close of winding up)

The outcome of any meeting (including any resolutions passed) was as follows

No quorum was present

WEDNESDAY TUESDAY



A4FI9YOP #164
A04 08/09/2015
COMPANIES HOUSE
A4EKZ46G
A26 26/08/2015 #174
COMPANIES HOUSE

Signed

Date

25/8/15

Lindsey J Cooper

Baker Tilly Restructuring and Recovery LLP, 3 Hardman Street, Manchester M3 3HF

Presenter's name, address and reference (if any)

IN THE MATTER OF
THE WHEEL ORGANISATION LIMITED
(FORMERLY THE HALL ORGANISATION LIMITED)
IN LIQUIDATION
("the Company")

JOINT LIQUIDATORS' FINAL PROGRESS REPORT

18 AUGUST 2015

LINDSEY COOPER AND JEREMY WOODSIDE
JOINT LIQUIDATORS

BAKER TILLY RESTRUCTURING AND RECOVERY LLP
FESTIVAL WAY
FESTIVAL PARK
STOKE-ON-TRENT ST1 5BB

CONTENTS

SECTIONS

- 1 PURPOSE OF REPORT
- 2 PROGRESS OF THE LIQUIDATION
- 3 DISTRIBUTIONS TO CREDITORS
- 4 RECEIPTS AND PAYMENTS SUMMARY
- 5 COSTS AND JOINT LIQUIDATORS' REMUNERATION
- 6 JOINT LIQUIDATORS' STATEMENT OF EXPENSES
- 7 FINAL MEETINGS AND CLOSURE OF LIQUIDATION
- 8 CREDITORS' RIGHT TO INFORMATION AND ABILITY TO CHALLENGE REMUNERATION AND EXPENSES

APPENDICES

- A COMPANY INFORMATION
- B SUMMARY OF RECEIPTS AND PAYMENTS
- C CHARGING, EXPENSES AND DISBURSEMENTS POLICY STATEMENT
- D CURRENT CHARGE OUT AND CATEGORY 2 DISBURSEMENT RATES
- E CATEGORY 2 DISBURSEMENTS TABLE
- F STATEMENT OF EXPENSES ANALYSIS
- G TIME COST ANALYSIS
- H NOTICE OF FINAL MEETING OF MEMBERS AND CREDITORS
- I FORM OF PROXY

1. PURPOSE OF REPORT

This is the final report on the conduct of the liquidation of The Wheel Organisation Limited (formerly The Hall Organisation Limited) following our appointment as Joint Liquidators on 18 July 2013. This report should be read in conjunction with any previous reports that have been issued, copies of which are available on request.

This report has been prepared in accordance with insolvency legislation to provide members and creditors and the Registrar of Companies with information relating to the entire period of the liquidation from 18 July 2013 to 18 August 2015.

The information in this report is intended to provide an overview of the conduct of the liquidation and to summarise the information provided in the annual progress reports that I have issued during the liquidation.

This report has been prepared solely to comply with the statutory requirements of Section 106 of the Insolvency Act 1986 and Rule 4.126-CVL of the Insolvency Rules 1986 (as amended). 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 Company.

RSM Tenon Limited was acquired by Baker Tilly UK Holdings Limited in September 2013 and, following an internal restructuring, insolvency appointments such as this are now conducted on behalf of Baker Tilly Restructuring and Recovery LLP.

Neither the Liquidators nor Baker Tilly Restructuring and Recovery 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.

2. PROGRESS OF THE LIQUIDATION

2.1. Realisation of Assets

Loan from IDON'TQ Limited

As set out in the statement of affairs dated 18 July 2013, the Company's books and records detailed an inter-company debt owed by IDON'TQ Ltd totalling £408,293. This had an estimated to realised value of £nil and at the date of Liquidation it was understood that IDON'TQ Ltd were in the process of preparing proposals with a view to paying off their creditors.

However, no proposals were received and in December 2013 the Joint Liquidators wrote to IDON'TQ Ltd to request payment of this amount in full.

On 4 February 2014, IDON'TQ Ltd was placed into Creditors Voluntary Liquidation with JPO Restructuring Limited. Furthermore, the Liquidation was finalised on 10 April 2015 and there were insufficient funds to enable a dividend to any class of creditor.

There were therefore no realisations from this source.

Book debts

As set out in the statement of affairs dated 18 July 2013 the Company's book debts had a book value of £3,585 with an estimated to realise figure of £nil.

The Joint Liquidators have realised £202 14 No further debts have been realised due to insufficient books and records

Cash in hand

Prior to the Joint Liquidators appointment an amount totalling £3,999 60 was received into a trust account as cash in hand

2.2. Prescribed Part

The "Prescribed Part" is a statutory amount of the Company's assets subject to a floating charge to be set aside for the benefit of the Company's non-preferential creditors

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

2.3. Investigations

In accordance with our statutory obligations, we have filed the appropriate documentation with the Department for Business, Innovation and Skills in relation to the conduct of the directors

2.4. Change in Joint Liquidator

As a result of Paul Finnity retiring from Baker Tilly Restructuring and Recovery LLP, by Court Order dated 30 March 2015 he was removed as Joint Liquidator and Jeremy Woodside (IP No 9515) of Baker Tilly Restructuring and Recovery LLP was appointed in his place A Notice to this effect was advertised in the London Gazette, and in accordance with the terms of the Order, Paul Finnity was released from office with effect from 7 May 2015. The costs of the application were met by Baker Tilly Restructuring and Recovery LLP Any creditor is entitled to apply to Court to vary or discharge the Order within 28 days from receipt of this report

3. DISTRIBUTIONS TO CREDITORS

Preferential creditors

There were no preferential creditors

Unsecured Creditors

In accordance with Rules 4.186 and 11.7 of the Insolvency Rules 1986, no dividend will be distributed as insufficient funds have been realised.

4. RECEIPTS AND PAYMENTS SUMMARY

We attach as Appendix B a summary of our receipts and payments for the period from 18 July 2014 to 26 May 2015.

VAT Basis

Receipts and payments are shown net of VAT, with any amount due to or from HM Revenue and Customs shown separately

5. COSTS AND JOINT LIQUIDATORS' REMUNERATION

5.1. Joint Liquidators' Remuneration and Disbursements

Authority for remuneration and disbursements

The Joint Liquidators have drawn remuneration and disbursements in relation to this assignment as Joint Liquidators as authorised by creditors at the Section 98 meeting on 18 July 2013, the resolution stating -

"That the Joint Liquidators be remunerated by reference to the time properly spent in dealing with matters in the liquidation and that their disbursements be drawn in accordance with the tariff outlined "

A Creditors' Guide to Liquidators' Fees, which provides information for creditors in relation to the remuneration of a Liquidator, can be accessed by following the links within our website

Please note that a hard copy of any document uploaded to our website can be requested by telephone, email or in writing at the contact details above

Summary of time costs and remuneration drawn and Category 2 disbursements drawn

We have incurred time costs of £12,412 since the date of our appointment. Of this, a total of £555.86 (plus VAT) has been paid and £11,856.14 remains outstanding and will be written off.

We have also incurred and drawn disbursements of £259.72 (including Category 2 disbursements of £50), in relation to the liquidation.

At the Section 98 meeting on 18 July 2013 creditors approved the Statement of Affairs fee in the sum of £3,000 to be paid to Baker Tilly Restructuring and Recovery LLP. These fees have been paid.

Detailed cost breakdown

Attached to this report are five Appendices relating to our costs on this assignment:

- Appendix C: A copy of Baker Tilly Restructuring and Recovery LLP's charging, expenses and disbursements policy statement,
- Appendix D: Joint Liquidators' charge out and disbursement rates,
- Appendix E: Category 2 disbursements table,
- Appendix F: Statement of expenses analysis, and
- Appendix G: Joint Liquidators' time cost analysis.

The work that we do as Joint Liquidators is derived from the responsibilities placed upon us by the underlying legal and regulatory framework for work of this nature in general. The actual matters with which we have dealt are set out briefly in both this report and in our earlier reports to creditors.

We believe this case generally to be of average complexity and accordingly no extraordinary responsibility has to date fallen upon us as Joint Liquidators. The underlying basis of charging proposed to and approved by the creditors has been Baker Tilly Restructuring and Recovery LLP standard charge out rates. Baker Tilly Restructuring and Recovery LLP charge out rates have been reviewed periodically.

5.2. Remuneration and Disbursements incurred in the period from 18 July 2014 to 18 August 2015

We have incurred time costs of £3,385.50 in the current period. An analysis of time incurred in the period is attached at Appendix G. Sums drawn in respect of remuneration in the period are shown in the receipts and payments account (appendix B).

Category 2 disbursements incurred in the period are detailed in Appendix E.

6. JOINT LIQUIDATORS' STATEMENT OF EXPENSES

A statement of the expenses incurred during the period, is attached at Appendix F. This includes all expenses incurred by the Joint Liquidators in the period of the report irrespective of whether they have been paid or not and may include estimated amounts where actual invoices have not been received. The receipts and payments abstract at Appendix B sets out the expenses actually paid in the period together with cumulative figures.

7. FINAL MEETINGS AND CLOSURE OF LIQUIDATION

7.1. Final meetings

A notice convening the final meetings of members and creditors is enclosed with this report, together with a form of proxy.

Insolvency Rule 4.60 requires us to have regard for the convenience of attendees when convening a meeting. In our experience members or creditors seldom attend these meetings and, to avoid unnecessary costs, the meetings are being held at our Stoke-on-Trent office. Should any member or creditor wishing to attend the meeting consider the proposed venue inconvenient, we will consider reconvening the meetings at an alternative venue to be agreed. Any request to reconvene should be made within the next seven days so that we may ensure that all members and creditors are aware of any revised arrangement.

Please note that the meetings are purely formal and that there is no necessity to attend, however to assist us in our duties we would value your view on the resolution set out on the enclosed form of proxy and we would be grateful if this could be signed and returned to us by 17 August 2015. You may fax this to us if you wish.

7.2. Release of Liquidator

We can advise that our release as Joint Liquidators will be effective on the filing of our account of the final meeting with the Registrar of Companies.

7.3 Dissolution of the Company

The Company will be dissolved automatically (cease to exist) three months after we file details of our release with the Registrar of Companies.

8. CREDITORS' RIGHT TO INFORMATION AND ABILITY TO CHALLENGE REMUNERATION AND EXPENSES

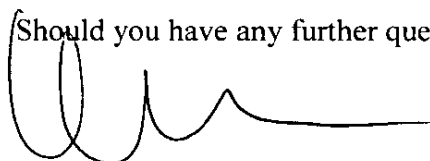
In accordance with the provisions of Rules 4.49E and 4.131 of the Insolvency Rules 1986 creditors have a right to request further information about remuneration or expenses and to challenge such remuneration or expenses.

A request for further information must be made in writing within 21 days of receipt of this report

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 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 which first discloses the charging of remuneration or incurring of the expenses in question

Should you have any further queries please do not hesitate to contact me



Lindsey J Cooper
Baker Tilly Restructuring and Recovery LLP
Joint Liquidator

Lindsey Cooper is licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales
Jeremy Woodside is licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales



COMPANY INFORMATION

Company Name	The Wheel Organisation Limited (formerly The Hall Organisation Limited)
Functions	<p>The Joint Liquidators' appointment specified that they would have power to act jointly and severally</p> <p>The Joint Liquidators' have exercised, and will continue to exercise, all of their functions jointly and severally as stated in the notice of appointment</p>
Joint Liquidators	Lindsey Cooper and Jeremy Woodside
Date of Appointment	18 July 2013
Date of Incorporation	11 October 2010
Trading Name	The Wheel Organisation Limited
Trading Address	<p>1A/1B Mitre Court Lichfield Road Sutton Coldfield West Midlands B74 2LZ</p>
Principal Activity.	Wheel Operations
Registered Office	<p>Baker Tilly Festival Way Festival Park Stoke-on-Trent ST1 5BB</p>

Receipts and Payments Abstract: The Wheel Organisation Limited (In Liquidation)

Bank, Cash and Cash Investment Accounts From 18/07/2014 To 26/05/2015

SOA Value £	18/07/2014 to 18/08/2015		Total to 18/08/2015	
	£	£	£	£
	ASSET REALISATIONS			
0 00	Book Debts	0 00	202 14	
0 00	Cash in Hand	0 00	3,999 60	
			0 00	4,201 74
	COST OF REALISATIONS			
0 00	Bank Charges	0 00	(4 24)	
0 00	Fee Office Holders Fees	(555 86)	(555 86)	
0 00	Irrecoverable VAT	(128 12)	(128 12)	
0 00	Preparation of S of A	0 00	(3,000 00)	
0 00	Room Hire	0 00	(50 00)	
0 00	Specific Bond	0 00	(125 00)	
0 00	Storage	(8 00)	(8 00)	
0 00	Statutory Advertising	(76 72)	(330 52)	
		(768 70)		(4,201 74)
	UNSECURED CREDITORS			
(10,086 00)	Director's Loan Account	0 00	0 00	
(41,136 00)	HM Revenue & Customs - PAYE/NI	0 00	0 00	
(70,239 00)	HM Revenue & Customs - VAT	0 00	0 00	
(151,086 00)	Jonathan Shipley Loans	0 00	0 00	
(64,964 00)	Loan - Wheel Operations Limited	0 00	0 00	
(98,687 00)	Ordinary Unsecured Creditors	0 00	0 00	
(770 00)	Santander UK plc	0 00	0 00	
			0 00	0 00
	EQUITY			
(1 00)	Ordinary Shareholders	0 00	0 00	
		0 00		0 00
(436,969 00)		(768 70)		0 00



BAKER TILLY RESTRUCTURING AND RECOVERY LLP

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 Baker Tilly Restructuring and Recovery LLP Stoke-on-Trent 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
- Baker Tilly Restructuring and Recovery 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 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 Baker Tilly Restructuring and Recovery LLP Stoke-on-Trent 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



BAKER TILLY RESTRUCTURING AND RECOVERY LLP – STOKE-ON-TRENT

JOINT LIQUIDATORS' CURRENT CHARGE OUT AND CATEGORY 2 DISBURSEMENT RATES

	Rate since 01/04/2014	Rate since 01/11/2011
	£	£
Partner and licensed Insolvency Practitioner	395 - 420	395
Director and licensed Insolvency Practitioner		355
Associate Director	300-350	
Senior Manager		300
Assistant Manager	190	220
Senior Administrator		185
Administrator		155
Secretarial and support staff	130	130 – 185
Cashier	130	185

“CATEGORY 2” DISBURSEMENT RATES	
Internal room hire	£50
Subsistence	£25 per night (from 3 rd September 2013) £23 per night (up to 2 nd September 2013)
Travel (car)	38p per mile (up to and including 31 March 2010) 40p per mile (from 1 April 2010) 42 5p per mile (from 1 April 2011)
“Tracker” searches	£10 per case



JOINT LIQUIDATORS' CATEGORY 2 DISBURSEMENTS TABLE

Amounts paid or payable to the Office Holder's firm or to any party in which the office holder or his firm or any associate has an interest		
Recipient, Type and Purpose	Paid	Unpaid
	£	£
Total	Nil	Nil



STATEMENT OF EXPENSES INCURRED BY THE JOINT LIQUIDATORS' IN THE PERIOD FROM 18 JULY 2014 TO 18 AUGUST 2015

Type and Purpose	Incurred in Period
	£
Baker Tilly Restructuring & Recovery LLP – Time costs	3,385 50
Baker Tilly Restructuring & Recovery LLP – Statutory Advertising	76 72
Total	3,462.22

JOINT LIQUIDATORS' TIME COST ANALYSIS

FOR THE PERIOD FROM 18 JULY 2014 TO 18 AUGUST 2015

Please note that we have re-designed our SIP9 analysis table to provide a more detailed analysis of the grades of staff within the firm. Please note that this change does not alter the value of time costs recorded, purely the column within the table to which that time, and cost, has been allocated

Restructuring & Recovery SIP9 Summary Level 2

Appendix G

The Wheel Organisation Limited
- Creditors' Voluntary Liquidation

For the period 18/07/2014 to 18/08/2015

Period	Hours Spent	Partners	Directors / Associate Directors	Managers	Assistant Managers	Administrators	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
From Jan 2003										
	Administration and Planning									
	Case Management	0.1	0.0	2.7	0.0	1.6	0.0	4.4	£ 760.50	172.84
	Post-appointment - general	0.0	0.0	0.2	0.0	0.0	0.0	0.2	£ 38.00	190.00
	Receipts and Payments	0.2	0.0	0.0	0.0	1.5	0.0	1.7	£ 279.00	164.12
	Tax Matters	0.0	0.0	0.0	0.0	0.6	0.0	0.6	£ 78.00	130.00
	Total	0.3	0.0	2.9	0.0	3.7	0.0	6.9	£ 1,155.50	167.46
	Realisation of Assets									
	Debtors & sales finance	0.6	0.0	4.2	0.0	0.0	0.0	4.8	£ 1,050.00	218.75
	Total	0.6	0.0	4.2	0.0	0.0	0.0	4.8	£ 1,050.00	218.75
	Creditors									
	Other Creditor Meetings and Reports	0.7	0.0	3.5	0.0	0.8	0.0	5.0	£ 1,063.00	212.60
	Unsecured Creditors	0.0	0.0	0.0	0.0	0.9	0.0	0.9	£ 117.00	130.00
	Total	0.7	0.0	3.5	0.0	1.7	0.0	5.9	£ 1,180.00	200.00
Total Hours		1.6	0.0	10.6	0.0	5.4	0.0	17.6	£ 3,385.50	192.36
Total Time Cost		£ 669.50	£ 0.00	£ 2,014.00	£ 0.00	£ 702.00	£ 0.00	£ 3,385.50		
Average Rates		418.44	0.00	190.00	0.00	130.00	0.00	192.36		

NOTES TO APPENDIX G

JOINT LIQUIDATORS' TIME COST ANALYSIS

a) Administration and Planning

This includes dealing with the commencement of the case administration, together with day-to-day case administration duties, maintenance of records and ongoing statutory obligations. These include but are not limited to handling receipts and payments, VAT and Income tax issues, pension queries and general correspondence. Other matters which are required to be dealt with as part of the appointment and which will fall under this heading include case planning and strategy, case reviews, bonding, maintenance and obtaining books and records, general meetings / correspondence, statutory and other advertising, insurance, re-directed mail, and statutory reports.

b) Investigations

Where appropriate this will include such matters as investigation of pre-appointment transactions in accordance with the relevant Statement of Insolvency Practice (SIP 2), and the investigation of any potential antecedent transactions such as transactions at under value and preferences which may result in legal action resulting in a recoverable asset.

c) Realisation of Assets

This includes dealing with all aspects of the realisation of assets including identifying, securing and insuring assets, and (where applicable), property, business and asset sales, retention of title claims and debt collection. Other matters dealt with during the case administration which will relate to asset realisation may commonly include effecting disclaimers, dealing with landlords, liaising with agents, undertaking inventories, meetings with purchasers / directors, arranging collection of leased assets, obtaining insurance, pursuing antecedent claims identified as part of the investigation work set out above. Details of the specific asset realisation work undertaken on this case are set out in the main body of the report. Asset realisation is considered to be a key aspect of the case administration.

d) Creditors

Queries from and correspondence with creditors and employees have been necessary aspects of the case administration process. Reports to creditors are also an important part of ongoing matters relating to this aspect of the case.

e) Case Specific Matters

Any case specific matters will generally be set out in the body of the report but will commonly include meetings, correspondence and telephone calls relating to specific issues in the case which do not fall into any of the categories set out above and are specific to the case in question. This may include work done in relation to litigation, general advice or other major issues.

**The Wheel Organisation Limited (In Liquidation)****Appendix H
Form 4.22**Rule 4 54, 4 108,
4 113, 4 114-CVL,
4 125, 4 126-CVL**Notice to Members and Creditors of Meetings****THE WHEEL ORGANISATION LIMITED FORMERLY THE
HALL ORGANISATION LIMITED IN LIQUIDATION
COMPANY NO: 07402357**

A general meeting of the members of the above named company has been summoned by the Joint Liquidator, to be followed by a meeting of the creditors, under Section 106 of the Insolvency Act 1986 (as amended) for the purpose of

Receiving an account showing the manner in which the winding up has been conducted and the property of the Company disposed of, and of hearing any explanation that may be given by the Joint Liquidators

Considering whether the joint liquidators should be released in accordance with Section 173(2)(e) of the Insolvency Act 1986

The meetings will be held as follows:-

Date 18 August 2015

Time Members' meeting 11 00AM
Creditors' meeting 11 15AM

Place Baker Tilly, Festival Way, Festival Park, Stoke-on-Trent ST1 5BB

Insert date and time by
which proxy is to be
lodged which should
be not more than 4
days before the date
fixed for the meeting

A proxy form is enclosed which must be lodged with me not later than 12noon on 17 August 2015 to entitle you to vote by proxy at the meeting [together with a completed proof of debt form if you have not already lodged one]

Dated 26 May 2015

Signed


Lindsey J Cooper**Joint Liquidator****Baker Tilly Restructuring and Recovery LLP
3 Hardman Street, Manchester M3 3HF****Statement of rights under Section 325 Companies Act 2006**

A member of a company is entitled to appoint another person as his proxy to exercise all or any of his rights to attend and to speak and vote at a meeting of the Company

A member may appoint more than one proxy in relation to a meeting, provided that each proxy is appointed to exercise the rights attached to a different share or shares held by him

A proxy need not be a member of the Company

Members' Proxies to be used at the Company meeting must be lodged with Baker Tilly Restructuring and Recovery LLP Festival Way, Festival Park, Stoke-on-Trent ST1 5BB no later than 12noon on 17 August 2015

**The Wheel Organisation Limited (In Liquidation)****Appendix I****Rule 8.1****Insolvency Act 1986****Form 8 5****Proxy (Members' or Creditors' Voluntary Winding Up)****The Wheel Organisation Limited formerly The Hall Organisation Limited In Liquidation**

Name of Creditor/Member

Address

Please insert name of person (who must be 18 or over) or the chairman of the meeting (see note below) if you wish to provide for alternative proxy holders in the circumstances that your first choice is unable to attend please state the name(s) of the alternatives as well

Name of Proxy Holder

1

2

3

Please delete words in brackets if the proxy holder is only to vote as directed i.e. he has no discretion

Any other resolutions which the proxy-holder is to propose or vote in favour of or against should be set out in numbered paragraphs in the space provided. If more room is required please use the other side of this form

I appoint the above person to be my/the creditor's/member's proxy holder at the meeting of creditors/members to be held on 18 August 2015, or at any adjournment of that meeting. The proxy holder is to propose or vote as instructed below (and in respect of any resolution for which no specific instruction is given, may vote or abstain at his/her discretion)

- 1 That the joint liquidators be released in accordance with the provision of section 173(2)(e) of the Insolvency Act 1986 as soon as a return of the final meetings is sent to the Registrar of Companies in accordance with section 106(3) of the Insolvency Act 1986

FOR/AGAINST**This form must be signed****Signature****Date****Name in CAPITAL LETTERS**

Only to be completed if the creditor/member has not signed in person

Position with creditor/member or relationship to creditor/member or other authority for signature

Please note that if you nominate the chairman of the meeting to be your proxy-holder he will either be a director of the Company or the current liquidator. Remember there may be resolutions on the other side of this form