In accordance with Rule 18.7 of the Insolvency (England & Wales) Rules 2016 and Sections 92A, 104A and 192 of the Insolvency Act 1986.

LIQ03

Notice of progress report in voluntary winding up

Companies House

FRIDAY

A8IQKNZ4
A08 22/11/2019 #229
COMPANIES HOUSE

:ase
use

1 Company details

Company number	0 7 8 9 6 5 6 7
Company name in full	ERH Construction Limited

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

2 Liquidator's name

Full forename(s)	Nigel
Surname	Morrison

3 Liquidator's address

Building name/number	2 Glass Wharf
Street	Temple Quay
Post town	Bristol
County/Region	
Postcode	B S 2 0 E L
Country	

4 Liquidator's name ❶

Full forename(s)	Alistair
Surname	Wardell

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

5 Liquidator's address ❷

Building name/number	11/13 Penhill Road
Street	
Post town	Cardiff
County/Region	South Glamorgan
Postcode	C F 1 1 9 U P
Country	

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

LIQ03
Notice of progress report in voluntary winding up

6 Period of progress report

	d	d	m	m	y	y	y	y
From date	2	4	0	9	2	0	1	8
To date	2	3	0	9	2	0	1	9

7 Progress report

☑ The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X NM X

	d	d	m	m	y	y	y	y
Signature date	2	0	1	1	2	0	1	9

LIQ03

Notice of progress report in voluntary winding up

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	Richard J Jackson
Company name	Grant Thornton UK LLP
Address	4 Hardman Square
	Spinningfields
Post town	Manchester
County/Region	
Postcode	M3 3EB
Country	
DX	
Telephone	0161 953 6900

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

Grant Thornton

Our ref: NZM/ZLC/SLB/JET/E20597014//7/cvl1403

To the creditors and members

Recovery and Reorganisation
Grant Thornton UK LLP
4 Hardman Square
Spinningfields
Manchester
M3 3EB

T +44 (0)161 953 6900
F +44 (0)161 953 6317

19 November 2019

Dear Sir / Madam

ERH Construction Limited (Construction) and E.R.Hemmings (Building) Limited (Building) (together the Companies) – Both in Liquidation

1 Introduction

1.1 I was appointed Joint Liquidator of the above Companies with Alistair Wardell on 24 September 2015, in accordance with section 104A of the Insolvency Act 1986 we now report on the progress of the liquidation for the year ended 23 September 2019 and attach:

- Appendix A, an account of our receipts and payments for the year ended 23 September 2019 and also for the whole liquidations to date
- Appendix B, Statement of Insolvency Practice 9 disclosure.

1.2 Please note that we are both authorised by the Insolvency Practitioners Association to act as insolvency practitioners. We are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment.

2 Statutory information

2.1 Construction's registered number is 07896567 and Building's registered number is 02429840.

3 Progress report

Assets

3.1 The only assets transferred from the administrations are the surpluses totalling £343,952 for Construction and £115,001 for Building and the assets detailed below.

Trade debtors/Work in Progress (WIP)

3.2 As you are aware, we instructed quantity surveyors, Craigdam Services Limited (Craigdam), to assist us in the collection of book debts and WIP.

3.3 The debt collection process for the Companies has now been concluded and no further realisations are anticipated.

3.4 Realisations during the administration and liquidation are summarised in the tables below for each of the Companies, alongside the estimated to realise (ETR) amounts which were provided by the directors in the Statement of Affairs following our appointment as administrators:

	Statement of Affairs		Realisations		
	Book Value	ETR	Administration	Liquidation	Total
Construction	£	£	£	£	£
WIP	98,000	**18,157**	19,168	55,000	**74,168**
Book Debts	694,000	**213,606**	262,030	35,715	**297,746**
		231,763			**371,913**

	Statement of Affairs		Realisations		
	Book Value	ETR	Administration	Liquidation	Total
Building	£	£	£	£	£
WIP	449,000	**12,927**	26,428	0	**26,428**
Book Debts	763,000	**146,770**	164,017	19,778	**183,795**
		159,697			**210,223**

Intercompany position

3.5 As previously reported, following the consolidation of the group bank accounts, Construction and Building were both owed amounts by the other group companies. In addition, in the weeks leading up to the administrators' appointment, certain contracts were novated by Construction to another group company, ERH Communications Limited (Communications), for no consideration.

3.6 We have recovered £200,000 from Communications as a settlement for the intercompany debt during the liquidation.

3.7 We continue to pursue the directors regarding the novated contracts which had an estimated value of c£355,000 and have engaged solicitors, Temple Bright LLP, to assist with this matter.

3.8 Once a settlement has been agreed, we will be in a position to pay a dividend to the unsecured creditors.

Liabilities

Secured creditors

3.9 The Royal Bank of Scotland plc (RBS) had fixed and floating charges over the assets of the Companies created on 5 October 2012. At the date of our appointment however, RBS had no lending to the Companies.

Preferential creditors

3.10 Preferential creditor claims in Construction totalled £30,179 and were paid in full in January 2016.

3.11 There are no known preferential creditors in Building as all staff were employed by other group companies.

Unsecured creditors

Construction

3.12 The directors' Statement of Affairs estimated unsecured creditors at £3,470,661 and to date, claims have been agreed totalling £1,957,243.

3.13 Based on current estimates and anticipated future realisations, we anticipate a dividend to unsecured creditors of c15p in the £.

Building

3.14 The directors' Statement of Affairs estimated unsecured creditors at £3,613,289 and to date claims have been agreed totalling £432,869.

3.15 Based on current estimates and anticipated future realisations, we anticipate a dividend to creditors of c2p in the £.

3.16 Creditors yet to submit a claim or receive confirmation that their claim has been agreed are requested to do so using the enclosed claim forms or alternatively submit claims via the online portal.

4 Investigations into the affairs of the Companies

4.1 Based on the outcome of our investigations into the affairs of the Companies to date there are no matters identified that need to be reported to the creditors.

5 Remuneration and expenses

5.1 Our remuneration is being charged on a time costs basis as agreed by the creditors.

5.2 We have incurred time costs totalling £7,718 in Construction and £3,643 Building in the year, bringing the cumulative totals at year end to £70,699 and £20,321 of which £30,000 and £10,000 has been paid respectively.

5.3 Further details about remuneration and expenses are provided in Appendix B to this report.

6 Contact from third parties

6.1 Please be aware fraudsters have been known to masquerade as legitimate liquidators. The fraudster will contact creditors asking for an upfront fee or tax to release an investment or pay a dividend/ to enable release of money payable to the creditor. The joint liquidators would never ask for such a payment nor instruct a third party to make such a request.

7 Data protection

7.1 Any personal information held by the Companies will continue to be processed in accordance with completing the liquidation of the Companies and in accordance with meeting our requirements under applicable Data Protection Legislation/law in the United Kingdom.

8 Contact

8.1 Should you have queries please contact David Buckley on 0161 953 6900.

Yours faithfully
for and on behalf of the Companies

NM

Nigel Morrison
Joint Liquidator

Enc

Appendix A

ERH Construction Limited - in liquidation
Summary of receipts and payments
from 24 September 2015 to 23 September 2019

	Statement of Affairs £	From 24/09/2015 to 23/09/2018 £	From 24/09/2018 to 23/09/2019 £	Total £
Receipts				
Admin/Receivers Surplus		343,952.15	0.00	343,952.15
Intercompany Realisations		200,000.00	0.00	200,000.00
Stock/WIP		55,000.00	0.00	55,000.00
Book Debts		35,715.10	0.00	35,715.10
Bank/ISA InterestGross		400.63	0.00	400.63
VAT on Sales		26,349.21	0.00	26,349.21
HMRC - VAT received/paid		40,793.00	0.00	40,793.00
		702,210.09	**0.00**	**702,210.09**
Payments				
Administrators Fees		40,105.00	0.00	40,105.00
Administrators Expenses		4.50	0.00	4.50
Liquidators Fees		30,000.00	0.00	30,000.00
Liquidators Expenses		104.55	0.00	104.55
Quantity Surveyors Fees		42,263.00	0.00	42,263.00
Legal Fees (1)		19,020.00	0.00	19,020.00
Corporation Tax		50.16	0.00	50.16
Statutory Advertising		84.60	0.00	84.60
Preferential Creditors (All)		30,179.39	0.00	30,179.39
VAT on Purchases		67,142.21	0.00	67,142.21
		228,953.41	**0.00**	**228,953.41**
Net Receipts/(Payments)		**473,256.68**	**0.00**	**473,256.68**
Made up as follows				
Floating Current Acc NIB 15/05/17		473,256.68	0.00	473,256.68
		473,256.68	**0.00**	**473,256.68**

Appendix A

E.R.Hemmings (Building) Limited - in liquidation
Summary of receipts and payments
from 24 September 2015 to 23 September 2019

	Statement of Affairs £	From 24/09/2015 to 23/09/2018 £	From 24/09/2018 to 23/09/2019 £	Total £
Receipts				
Admin/Receivers Surplus		115,001.07	0.00	115,001.07
Book Debts		19,777.96	0.00	19,777.96
Misc Refunds		123.75	0.00	123.75
VAT on Sales		10,428.78	0.00	10,428.78
HMRC - VAT received/paid		19,064.03	0.00	19,064.03
		164,395.59	**0.00**	**164,395.59**
Payments				
Administrators Fees		55,000.00	0.00	55,000.00
Liquidators Fees		10,000.00	0.00	10,000.00
Liquidators Expenses		161.94	0.00	161.94
Quantity Surveyors Fees		3,955.59	0.00	3,955.59
Statutory Advertising		84.60	0.00	84.60
VAT on Purchases		29,492.81	0.00	29,492.81
		98,694.94	**0.00**	**98,694.94**
Net Receipts/(Payments)		**65,700.65**	**0.00**	**65,700.65**
Made up as follows				
Floating Current Account NIB		65,700.65	0.00	65,700.65
		65,700.65	**0.00**	**65,700.65**

B Payments, remuneration and expenses to the joint liquidators or their associates

Statement of Insolvency Practice 9 disclosure

This appendix has been prepared in conjunction with the requirements of the Insolvency Act 1986, the Insolvency (England and Wales) Rules 2016 (the Rules) and Statement of Insolvency Practice 9 (SIP9). In summary, it covers:

- fee basis
- work done by the joint liquidators and their team during the period
- hourly charge out rates
- disbursements and expenses
- sub-contracted out work
- payments to associates
- relationships requiring disclosure
- information for creditors (rights, fees, committees)

Post-appointment costs

Fee basis of the joint liquidators

On 8 January 2015 the creditors resolved that remuneration be fixed by on a time cost basis for both Companies.

During the period from 24 September 2018 to 23 September 2019 (the Period) time costs were incurred totalling £7,718 represented by 28 hrs at an average of 277 £/hr in Construction and £3,643 represented by 15 hrs at an average of 244 £/hr in Building (as shown in the 'Work done' section below). Details of the work done are provided in the respective section below.

Work done by the joint liquidators and their team during the Period

We are required to detail costs of actual work done in the Period, including any expenses incurred in connection with it, as against any fees estimate provided. We have not provided a fees estimate because the cases converted to creditors' voluntary liquidation prior to 1 October 2015. We are required to provide narrative explanation of the work done. The following tables (narrative followed by numerical) set out this information.

ERH Construction Limited

Area of work	Work done	Why the work was necessary	Financial benefit to creditors	Fees incurred		
Assets				**5 hrs**	**£1,748**	**£/hr336**
Books debts & other assets	• Reviewing and monitoring progress in relation to the novated contracts	• To achieve settlement of the outstanding balance owed to the Company	• This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available			
Creditors				**7 hrs**	**£1,773**	**£/hr252**
Unsecured	• Reviewing claims position • Creditor calls and queries • Updating creditor contact details	• To ensure all claims received have been agreed • To provide updates to creditors • To maintain up to date records	• This work was necessary to discharge the office holders' duties. As explained under 'Why the work was necessary', although it might not add financial value to the estate it adds value to the insolvency process			
Administration				**16 hrs**	**£4,198**	**£/hr270**
Treasury, billing & funding	• Bank reconciliations • Bank account administration	• To maintain the liquidation bank accounts	• This work was completed solely for the purpose of complying with statutory requirements and had no direct financial benefit to the estate			
Tax	• Reviewing the VAT and Corporation Tax positions	• Tax compliance	• This work was completed solely for the purpose of complying with statutory requirements and had no direct financial benefit to the estate			
General	• Internal file reviews • Preparing and circulating the annual report to the creditors	• To monitor case progression • To provide annual updates to the creditors as required by the insolvency legislation	• This work was completed solely for the purpose of complying with statutory requirements and had no direct financial benefit to the estate			
Total fees incurred in the Period				**28 hrs**	**£7,718**	**£/hr277**

E.R. Hemmings (Building) Limited

Area of work	Work done	Why the work was necessary	Financial benefit to creditors	Fees incurred		
Assets				**1.5 hrs**	**£451**	**£/hr330**
Books debts & other assets	• Reviewing and monitoring progress in relation to the novated contracts	• To achieve settlement of the outstanding balances owed to the Company	• This work was necessary to help realise financial value for the benefit of the estate and for a distribution to creditors should sufficient funds become available			
Creditors				**2.5 hrs**	**£587**	**£/hr235**
Unsecured	• Reviewing claims position • Creditor calls and queries • Updating creditor contact details	• To ensure all claims received have been agreed • To provide updates to creditors • To maintain up to date records	• This work was necessary to discharge the office holders' duties. As explained under 'Why the work was necessary', although it might not add financial value to the estate it adds value to the insolvency process			
Administration				**11 hrs**	**£2,605**	**£/hr240**
Treasury, billing & funding	• Bank reconciliations • Bank account administration	• To maintain the liquidation bank accounts	• This work was completed solely for the purpose of complying with statutory requirements and had no direct financial benefit to the estate			
Tax	• Reviewing the VAT and Corporation Tax positions	• Tax compliance	• This work was completed solely for the purpose of complying with statutory requirements and had no direct financial benefit to the estate			
General	• Internal file reviews • Preparing and circulating the annual report to the creditors	• To monitor case progression • To provide annual updates to the creditors as required by the insolvency legislation	• This work was completed solely for the purpose of complying with statutory requirements and had no direct financial benefit to the estate			
Total fees incurred in the Period				**15 hrs**	**£3,643**	**£/hr244**

ERH Construction Limited - In Liquidation
Detailed SIP9 time cost analysis for the period
Period from 24/09/2018 to 23/09/2019

Area of work	Partner		Manager		Executive		Administrator		Period total			Cumulative total as at period end		
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr
Realisation of assets:									**5.35**	**1,747.50**	**326.64**	**14.75**	**4,474.50**	**303.36**
Hive down	-	-	-	-	-	-	-	-	-	-	-	**1.10**	**128.00**	**116.36**
Books & other debts	-	-	0.50	170.00	-	-	-	-	0.50	170.00	340.00	**5.00**	**2,040.00**	**408.00**
Other assets	-	-	2.00	890.00	2.65	651.50	0.20	36.00	4.85	1,577.50	325.26	**6.35**	**1,850.00**	**294.96**
General	-	-	-	-	-	-	-	-	-	-	-	**2.50**	**492.50**	**197.00**
Creditors:									**7.00**	**1,773.25**	**253.32**	**75.23**	**16,877.45**	**224.34**
Secured	-	-	-	-	-	-	-	-	-	-	-	**1.00**	**290.00**	**290.00**
Employees & pensions	-	-	-	-	-	-	-	-	-	-	-	**4.03**	**823.20**	**204.27**
Unsecured	-	-	1.75	595.00	3.85	947.25	1.40	231.00	7.00	1,773.25	253.32	**70.20**	**15,764.25**	**224.56**
Administration:									**15.55**	**4,197.50**	**269.94**	**79.50**	**49,049.30**	**616.97**
Treasury, billing & funding	-	-	-	-	0.30	54.00	1.40	242.00	1.70	296.00	174.12	**17.97**	**34,589.30**	**1,924.84**
Tax	-	-	1.20	480.00	-	-	0.20	36.00	1.40	516.00	368.57	**11.25**	**2,660.00**	**236.44**
Pensions	-	-	-	-	-	-	-	-	-	-	-	**0.40**	**208.00**	**520.00**
General	1.00	510.00	1.75	595.00	7.65	1,911.50	2.05	369.00	12.45	3,385.50	271.93	**49.88**	**11,592.00**	**232.40**
Total	**1.00**	**510.00**	**7.20**	**2,730.00**	**14.45**	**3,564.25**	**5.25**	**914.00**	**27.90**	**7,718.25**	**276.64**	**170.98**	**70,698.75**	**413.49**

Notes:
- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant managers and executives
- Due to enhancements to our SIP9 reporting systems, allocation of time against areas of work may differ to previous periods, however this does not affect overall total time costs
- Total time costs paid to date: £30,000

E.R. Hemmings (Building) Limited - In Liquidation
Detailed SIP9 time cost analysis for the period
Period from 24/09/2018 to 23/09/2019

Area of work	Partner		Manager		Executive		Administrator		Period total			Cumulative total as at period end		
	Hrs	£	Hrs	£	Hrs	£	Hrs	£	Hrs	£	£/hr	Hrs	£	£/hr
Realisation of assets:									**1.55**	**451.00**	**329.57**	**4.95**	**828.00**	**979.29**
Hive down	-	-	-	-	-	-	-	-	-	-	-	**0.60**	**48.00**	**80.00**
Property	-	-	-	-	-	-	-	-	-	-	-	**0.50**	**40.00**	**80.00**
Books & other debts	-	-	1.00	340.00	-	-	0.40	72.00	1.40	412.00	294.29	**1.40**	**412.00**	**294.29**
Other assets	-	-	-	-	0.15	39.00	-	-	0.15	39.00	260.00	**0.15**	**39.00**	**260.00**
Insurance	-	-	-	-	-	-	-	-	-	-	-	**1.30**	**104.00**	**80.00**
General	-	-	-	-	-	-	-	-	-	-	-	**1.00**	**185.00**	**185.00**
Creditors:									**2.50**	**586.50**	**234.60**	**53.90**	**9,252.00**	**171.65**
Secured	-	-	-	-	-	-	-	-	-	-	-	**0.75**	**217.50**	**290.00**
Unsecured	-	-	-	-	2.10	520.50	0.40	66.00	2.50	586.50	234.60	**53.15**	**9,034.50**	**169.98**
Administration:									**10.85**	**2,605.00**	**240.09**	**75.54**	**10,095.55**	**133.65**
Treasury, billing & funding	-	-	-	-	0.50	90.00	1.20	211.00	1.70	301.00	177.06	**13.06**	**(3,165.20)**	**(242.36)**
Tax	-	-	-	-	-	-	-	-	-	-	-	**13.05**	**1,704.00**	**130.57**
Pensions	-	-	-	-	-	-	-	-	-	-	-	**1.00**	**520.00**	**520.00**
General	-	-	1.50	510.00	5.90	1,479.00	1.75	315.00	9.15	2,304.00	251.80	**48.43**	**11,036.75**	**227.89**
Total	-	-	**2.50**	**850.00**	**8.65**	**2,128.50**	**3.75**	**664.00**	**14.90**	**3,642.50**	**244.46**	**134.89**	**20,320.55**	**150.65**

Notes:
- Partner includes partners and directors
- Manager includes associate directors and managers
- Executive includes assistant managers and executives
- Due to enhancements to our SIP9 reporting systems, allocation of time against areas of work may differ to previous periods, however this does not affect overall total time costs
- Total time costs paid to date: £10,000

Hourly charge out rates

Time is charged in units of 6 minutes for each grade of staff used. The hourly charge out rates applied take into consideration the nature and complexity of the case and are as follows:

Grade	From 1 October 2017 to current	
	Insolvency £/hr	Pensions & Tax £/hr
Partner	510 - 650	510 – 745
Director	485 - 545	485 - 595
Associate director	445 - 495	445 – 485
Manager	340 - 420	340 – 410
Assistant manager	300 - 350	300 – 340
Executive	245 - 325	260 – 315
Administrator	165 - 240	200 – 235
Treasury	180	
Support	150 - 155	165 – 170

The current charge out rates have applied since 1 October 2017. We reserve the right to amend our charge out rates in the future. Any amendments will be detailed within the next report following such an amendment.

Statement of expenses and disbursements incurred in the Period

This table provides details of expenses and disbursements incurred in the Period in connection with the work done by the joint liquidators, description of which is provided in the 'Work done' section above.

ERH Construction Limited

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Postage	0	105	105
Expenses			
Administrator's fees	0	40,105	40,105
Administrator's expenses	0	5	5
Liquidator's fees	0	30,000	30,000
Quantity Surveyors Fees	0	42,263	42,263
Legal Fees:			
Temple Bright LLP	0	12,795	12,795
Settlement with group companies	0	6,225	6,225
Corporation Tax	0	50	50
Statutory advertising	0	85	85
Total expenses and disbursements	**0**	**131,633**	**131,633**

E.R.Hemmings (Building) Limited

Category	Incurred in the Period (£)	Cumulatively incurred as at Period end (£)	Of which paid by the estate as at Period end (£)
Category 1 disbursements			
Postage	0	17	17
Printing & stationery	0	145	145
Expenses			
Administrator's fees	0	55,000	55,000
Liquidator's fees	0	10,000	10,000
Quantity surveyor's fees:			
Craigdam Services Limited	0	3,956	3,956
Statutory advertising	0	85	85
Total expenses and disbursements	**0**	**69,230**	**69,230**

Disbursements are expenses met by and reimbursed to an office holder in connection with an insolvency appointment and fall into two categories:

Category 1 disbursements

These are also known as 'out of pocket expenses' and are payments to independent third parties where there is specific expenditure directly referable to the insolvent estate; they can be drawn without prior approval and consist of the following categories:

- Travel and subsistence – these costs, which exclude mileage, are incurred by staff in attending trading premises or meetings, for example
- Office costs – these are costs such as postage or courier charges which are incurred in managing the case
- Statutory costs – these are costs such as bonding and advertising relating specifically to the case, which are required by statute

They also include expenses which have been paid using a Grant Thornton Loan, the balance of which (if any) can be seen on the joint liquidators' receipts and payment account at Appendix A.

Category 2 disbursements

These are expenses that are directly referable to the insolvent estate but not a payment to an independent third party. They may include shared or allocated costs that may be incurred by an office holder or their firm, and that can be allocated to the appointment on a proper and reasonable basis. Category 2 disbursements require approval in the same manner as an office holder's remuneration.

To the extent that recovery of category 2 disbursements is sought, this will be for mileage only. Mileage is charged at 45p a mile. VAT is added as appropriate. No category 2 disbursements have been incurred.

Sub-contracted out work

We confirm that, in the Period, we have not sub-contracted out any work that could otherwise have been carried out by us or our team.

Payments to associates

Where we have enlisted the services of others, we have sought to obtain the best value and service. In the interest of transparency, we disclose below services we have sought from within our firm or from a party with whom (to the best of our knowledge) our firm, or an individual within our firm, has a business or personal relationship:

Service provider	Services enlisted	Cost of service
Grant Thornton UK LLP	• Tax work/advice (narrative is included within the above narrative of work done)	• Costs are included within the above SIP9 time cost analysis

Relationships requiring disclosure

We confirm that we are not aware of any business or personal relationships with any parties responsible for approving the joint liquidators' fee basis, or who provide services to us as joint liquidators, which may give rise to a potential conflict.

Information for creditors and members

Information to help creditors and members to understand their rights in insolvency and regarding officeholders' (ie administrators or liquidators) fees, and the roles and functions of committees is available via Grant Thornton's website:

https://www.grantthornton.co.uk/portal

Alternatively, we will supply this information by post, free of charge, on request.