

LIQ14

Notice of final account prior to dissolution in CVL



Companies House

WEDNESDAY



QIQ *Q931KC2I* 15/04/2020 #100
COMPANIES HOUSE

1 Company details

Company number 0 8 6 3 7 2 2 1
Company name in full Just for Tiny People Limited

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

2 Liquidator's name

Full forename(s) James E Patchett FCCA
Surname FABRP

3 Liquidator's address

Building name/number Allen House
Street 1 Westmead Road
Post town Sutton
County/Region Surrey
Postcode S M 1 4 L A
Country

4 Liquidator's name ①

Full forename(s) Martin C Armstrong FCCA FABRP
Surname FIPA

① Other liquidator
Use this section to tell us about
another liquidator.

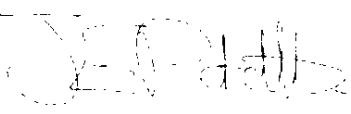
5 Liquidator's address ②

Building name/number Allen House
Street 1 Westmead Road
Post town Sutton
County/Region Surrey
Postcode S M 1 4 L A
Country

② Other liquidator
Use this section to tell us about
another liquidator.

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6	Liquidator's release	
	<input type="checkbox"/> Tick if one or more creditors objected to liquidator's release.	
	:	
7	Final account	
	<input checked="" type="checkbox"/> I attach a copy of the final account.	
8	Sign and date	
Liquidator's signature	<div>Signature</div> <div>X  X</div>	
Signature date	<div>^d1^d5^m0^m4^y2^y0^y2^y0</div>	

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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 **Victoria Feddo**

Company name **Turpin Barker Armstrong**

Address
Allen House
1 Westmead Road

Post town **Sutton**

County/Region **Surrey**

Postcode **S M 1 4 L A**

Country

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

Telephone **020 8661 7878**



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and number match the information held on the public Register.
- ☐ You have attached the required documents.
- ☐ You have signed the form.



Important information

All information on this form will appear on the public record.



Where to send

You may return this form to any Companies House address, however for expediency we advise you to return it to the address below:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.



Further information

For further information please see the guidance notes on the website at www.gov.uk/companieshouse 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

Just for Tiny People Limited
(In Liquidation)
Joint Liquidators' Abstract of Receipts & Payments
From 18 September 2017 To 10 February 2020

Statement of Affairs		£	£
	ASSET REALISATIONS		
Uncertain	Intangible Assets	NIL	
Uncertain	Stock	NIL	
			NIL
	UNSECURED CREDITORS		
(80,321.94)	Trade & Expense Creditors	NIL	
(775.48)	Seamstresses	NIL	
(35,848.00)	Directors	NIL	
(170,078.96)	Banks/Institutions	NIL	
(559.36)	HM Revenue & Customs - PAYE/NI	NIL	
(22,162.72)	Customer prepayments	NIL	
			NIL
	DISTRIBUTIONS		
(50,100.00)	Ordinary Shareholders	NIL	
			NIL
(359,846.46)			NIL
	REPRESENTED BY		
			NIL

Note:

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

The estate bank account is interest bearing



James E Patchett FCCA FABRP
Joint Liquidator



turpin barker armstrong

Corporate Recovery and Insolvency

Allen House
1 Westmead Road
Sutton, Surrey SM1 4LA
Tel: 020 8661 7878
Fax: 020 8661 0598

E-mail: tba@turpinba.co.uk

Internet: www.turpinbarkerarmstrong.co.uk

Private and Confidential

To all known creditors and members

Our ref: VF/CS/JEP/MCA/XJ0086

Date: 10 February 2020

Dear Sirs

Just For Tiny People Limited ("the Company") – In Creditors' Voluntary Liquidation

We are now able to conclude the winding up of the affairs of the Company and enclose our final account and notice to creditors and members, together with a receipts and payments account for the whole of the period we were in office.

Also enclosed is a formal notice setting out the final dividend position in respect of the liquidation, although the information in that notice is summarised below.

A dividend will not be declared to unsecured creditors as no assets were realised.

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

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

Yours faithfully

James E Patchett FCCA FABRP

Joint Liquidator

Enc.

We are pleased to support



www.straphaels.org.uk

M.C. Armstrong FCCA FABRP FIPA MBA FNARA, D.C. Clark FCCA, J.E. Patchett FCCA FABRP
D.A. Payne BA (Hons) FCA, B.I. Suckling BSc (Hons) FCCA, M.C. Card FPFs Certs CII (MP & ER), A.R. Bailey MABRP MIPA
A.W. Payne FFA/FIPA, FETA, DipPFs, CeMAP Consultant

Registered as auditors in the United Kingdom by the Association of Chartered Certified Accountants.

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

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

Just For Tiny People Limited – In Creditors' Voluntary Liquidation

JOINT LIQUIDATORS' FINAL ACCOUNT TO CREDITORS AND MEMBERS

EXECUTIVE SUMMARY

This is our final account to creditors and members and should be read in conjunction with our previous annual accounts.

The detailed report is provided below, but in summary:

- The Company was placed into liquidation on 18 September 2017 and Martin C Armstrong and I were appointed as Joint Liquidators.
- The statement of affairs detailed that on appointment the Company had assets estimated to realise an uncertain amount, and non-preferential unsecured creditors of £309,746.
- We have concluded there will be no asset realisations in this matter and have proceeded to close the case.
- We have not received claims from any secured creditors. Claims from preferential creditors total £1,230 and from non-preferential unsecured creditors total £127,706.
- We have not declared a dividend to any class of creditor as there were no asset realisations. There has been no return of capital to shareholders.
- We have received no objection from HM Revenue & Customs ("HMRC") to close our files.

Background

The Company was incorporated on 5 August 2013 and Ms Eftychia Moss was the sole director on the incorporation of the Company. Mr Clive Moss was appointed as a director on 6 March 2016 and resigned on 1 February 2017.

The Company traded as a retailer of handmade teepees for children, accessories and wooden toys. In May 2017 the Company launched the "Business in a Box".

The Company ceased trading on 20 August 2017 and was placed into creditors' voluntary liquidation on 18 September 2017.

STATUTORY INFORMATION

Company name:	Just For Tiny People Limited
Company number:	08637221
Trading address:	Unit 9-15 Dunley Hill Court, Ranmore Common, Dorking, Surrey, RH5 6SX
Registered office:	Allen House, 1 Westmead Road, Sutton, Surrey, SM1 4LA
Former registered office:	Station House, Station Approach, East Horsley, Leatherhead, Surrey, KT24 6QX



Principal trading activity:	Retail sale via mail order houses or via internet
Joint Liquidators' names:	James E Patchett and Martin C Armstrong
Joint Liquidators' address:	Allen House, 1 Westmead Road, Sutton, Surrey, SM1 4LA
Date of appointment:	18 September 2017
Actions of Joint Liquidators:	Any act required or authorised under any enactment to be done by a Liquidator may be done by either or both of the Liquidators acting jointly or alone.

JOINT LIQUIDATORS' ACTIONS SINCE APPOINTMENT

Since our appointment we have made attempts to realise the Company's assets, undertaken our statutory investigations into the affairs of the Company and have taken steps to conclude the liquidation.

There is certain work that we are required by the insolvency legislation to undertake in connection with the liquidation that provides no financial benefit for the creditors. A description of the routine work undertaken since our last progress report is contained in Appendix 1.

RECEIPTS AND PAYMENTS ACCOUNT

Our Receipts & Payments Account for the period from 18 September 2017 to 10 February 2020 and for the period 18 September 2019 to 10 February 2020 is attached at Appendix 2.

ASSET REALISATIONS

Intangible Assets

The Company's intangible assets were attributed a value of £28,161 in the Company's accounts as at 31 December 2016. These assets comprised the Company's website, goodwill, intellectual property, domain names and customer lists.

Mrs Morven Fraser of Messrs Metis Partners ("Metis"), a firm of professional, independent Intellectual Property valuation agents gave preliminary advice on a valuation of the Company's intangible assets for the purposes of the Estimated Statement of Affairs.

The Just For Tiny People brand had suffered significant damage with negative publicity in the months preceding the liquidation. Metis advised that the realisable value of the intangible assets was uncertain. Following our appointment Metis undertook a review of the business and its intangible assets with a view to formulating a marketing strategy. Unfortunately, Metis concluded that the risk of the assets either not being sold or sold for a value less than their base fee of £5,000 was too high for them to undertake the assignment.

The Director subsequently expressed an interest in purchasing the intangible assets and so I instructed Breal Asset Valuation ("Breal"), a firm of professional, independent valuation agents to negotiate the sale of the assets. Unfortunately, Ms Moss withdrew her interest in purchasing the assets.



In August 2019 I was advised that the Company's Facebook group was reactivated to promote a new business, The Kindness Company, that was selling products for children including teepees. We received an offer to purchase the Facebook group. We forwarded the offer to our agents, Middleton Barton Valuation ("MBV"), formerly Breal, to negotiate the sale of the Facebook group.

MBV contacted the interested party, a further interested party and also Ms Moss. Ms Moss advised that the Facebook page in question was her own and had been created some two years prior to the Company's incorporation. It had been used in the past to promote the Company and the data relating to the Company was embedded in its pages and was difficult to delete.

The Company's Facebook page had been taken down shortly after the Company went into liquidation.

MBV did not consider that there was an asset belonging to the Company capable of being sold.

Ms Moss was asked to remove all references to the Company from her Facebook page.

Accordingly, there was no realisation in respect of intangible assets.

Stock

As reported previously, at the date that the Company ceased trading the Director advised that stock, worth circa £25,000, was held in a fulfilment centre. The fulfilment centre was owed over £6,000 in unpaid rent. Messrs James Owen & Co, a firm of professional valuation agents, were instructed to provide an independent valuation of the Company's stock for the purposes of the Estimated Statement of Affairs. James Owen & Co considered that the stock had a realisable value of between £2,000 and £3,000. The fulfilment centre would not release the stock without their outstanding rent being settled. As the stock was valued at less than the unpaid rent, I made the decision to abandon the stock held at the fulfilment centre.

It was understood that some stock was held by seamstresses who were owed money by the Company. The amounts owed to the seamstresses were in excess of the value of the stock they were holding.

Some stock was held at the Director's house but only a small proportion was considered by James Owen & Co to have any realisable value. The Director insisted that James Owen & Co remove all stock held at her house, failing which she would dispose of it. James Owen & Co did not consider it to be cost effective to remove all of the stock and so this stock was abandoned.

Accordingly, there was no realisation in respect of stock.

LIABILITIES

Secured Creditors

An examination of the Company's mortgage register held by the Registrar of Companies, showed that the Company has no current charges over its assets. The legislation requires that if the Company has created a floating charge after 15 September 2003, a prescribed part of the Company's net property (i.e. the money that would otherwise be available to the charge holder) should be ring-fenced for distribution to unsecured creditors. In this case there were no creditors secured by a floating charge such that the prescribed part provisions do not apply.

Preferential Creditors

The Company's only employee was Ms Moss. The Statement of Affairs scheduled potential preferential claims being monies owed to Ms Moss in respect of arrears of wages and accrued holiday. The value of these claims was uncertain. In the event of insolvency, employees are able to claim such sums, within prescribed limits, from the National Insurance Fund which is administered by the Redundancy Payments Service ("RPS"). Once their claims have been settled the RPS is entitled to submit a claim in the Liquidation for the value of the claims that it has paid to the employees under the principle of subrogation. The RPS has submitted a preferential claim in the liquidation for £1,229.95 and a non-preferential unsecured claim for £4,847.62 in respect of payments it made to Ms Moss in respect of arrears of pay, holiday pay, redundancy pay and pay in lieu of notice.

Non-Preferential Unsecured Creditors

The director scheduled 294 potential non-preferential unsecured claims in the Company's Statement of Affairs which were estimated to total £309,747. Claims have been submitted by 23 creditors totalling £127,706.

As advised in our previous progress report there was an error in the statement of affairs. Ms Moss was scheduled as a creditor owed £35,848 and submitted a claim for this sum. Upon examination of the accounts this appears to have been a debt that Ms Moss owed the Company as at 31 December 2014 which was repaid in the year ended 31 December 2015.

We understand that the majority of customers were able to recover monies paid for goods and services that were not provided from PayPal.

Crown Creditors

The statement of affairs included £559 owed to HMRC. HMRC's final claim of £2,010.57 has been received in respect of PAYE and VAT.

DIVIDEND PROSPECTS

A dividend will not be declared to non-preferential unsecured creditors as no assets were realised.

INVESTIGATION INTO THE AFFAIRS OF THE COMPANY

We undertook an initial investigation into the Company's affairs to establish whether there were any potential asset recoveries or conduct matters that justified further investigation, taking account of the public interest, potential recoveries, the funds likely to be available to fund an investigation, and the costs involved. Specifically, we recovered, listed and reviewed the Company's accounting records; obtained and reviewed copy bank statements for the months prior to the Company ceasing to trade from the Company's bankers; and compared the information in the Company's last set of accounts with that contained in the statement of affairs lodged in the liquidation and made enquiries about the reasons for the changes.

We identified the following areas where we considered that further investigation was required.

We identified payments to the director for which we sought explanation. Ms Moss advised that payments made to her in the aforementioned period totalling £18,274 were monies reimbursed to her

for payments that she had made from her personal resources to fabric suppliers. We asked Ms Moss to provide documentary evidence to substantiate the payments to fabric suppliers, but none was received. Ms Moss claimed that she had sent information to us in the post, but she provided no evidence of postage. She also claimed not to have retained any copies of the information sent.

We instructed solicitors, Abrahams Dresden LLP, to write to Ms Moss to request that the sum of £18,274 be repaid. Ms Moss responded to Abrahams Dresden to claim again that she had provided the information requested previously but once again provided no evidence of having done so. As Ms Moss disputed the debt, we could not issue a statutory demand for repayment and the issue fee for a claim in the County Court was 5% of the amount claimed i.e. £914. It was likely that Ms Moss would file a formal defence. No funds were realised in the liquidation from which to pay the issue fee or our solicitor's costs. Ms Moss sold her freehold residential property to settle repay the providers of finance to the Company whose liabilities she had personally guaranteed. Ms Moss is living in rented accommodation and her ability to repay a sum that the Court awards, if we were to succeed in securing judgement in our favour, was uncertain.

In the circumstances we did not issue a claim for recovery of the sum of £18,274 and invited any creditor to contact us should they have wished to provide funding for a claim against Ms Moss. Unfortunately, we did not receive any offer of funding and regrettably had to abandon the claim.

Allegations were made by various creditors that the "Business in a Box" product was misrepresented and that they were induced to invest in the product based upon misrepresentations. These claims were investigated by the Berks and Bucks Trading Standards Office ("BBTSO"). I understand that the BBTSO did not prosecute Ms Moss for breaches of trading standards.

Some customers made complaints regarding the Company's failure to supply goods for which payment had been made. Ms Moss explained this occurred because the fulfilment centre refused to release stock to fulfil customer orders because it was owed rent.

Some customers complained that the Company, through its website, took payments for goods after the Director knew that it would not be able to supply the goods. Ms Moss confirmed that some payments were received from customers after the Company ceased trading. She had asked PayPal to return these funds to customers, but, because PayPal was a creditor of the Company it refused to return the funds. We understand that a large number of customers have recovered monies owed to them, for goods or services that were not provided, from PayPal.

Matters requiring further investigation that may lead to potential recovery actions were identified, and the work outlined above was undertaken to further those investigations with a view to making recoveries for the benefit of the creditors.

Within three months of our appointment as Joint Liquidators, we are required to submit a confidential report to the Secretary of State to include any matters which have come to our attention during the course of our work which may indicate that the conduct of any past or present Director would make them unfit to be concerned with the management of the Company. We would confirm that our report has been submitted.

PRE-APPOINTMENT REMUNERATION

The Board previously authorised the payment of a fee of £10,000 for our assistance with preparing the statement of affairs, convening a meeting of shareholders and seeking a decision from creditors on the nomination of a Liquidator.

The fee for assistance with preparing the statement of affairs, convening a meeting of shareholders and seeking a decision from creditors on the nomination of a Liquidator is unpaid as insufficient realisations were made. We have written-off this sum.

JOINT LIQUIDATORS' REMUNERATION

We have not sought authorisation for remuneration.

Accordingly, we have not drawn any remuneration in this matter.

Further information about creditors' rights can be obtained by visiting the creditors' information micro-site published by the Association of Business Recovery Professionals (R3) at <http://www.creditorinsolvencyguide.co.uk/>. A copy of 'A Creditors Guide to Liquidators' Fees' also published by R3, together with an explanatory note which shows Turpin Barker Armstrong's fee policy are available at the link <https://www.turpinbainsolvency.co.uk/fees-and-links>. Please note that there are different versions of the Guidance Notes and in this case, you should refer to the April 2017 version.

LIQUIDATORS' EXPENSES

We have incurred Category 1 expenses of £315.52 during the liquidation, all of which was incurred in previous reporting periods. Our expenses comprise statutory advertising of £223.50, our insurance bond of £80.00 and conference call charges of £9.02.

We have not been able to draw any expenses in this matter.

We have not incurred category 2 expenses during the liquidation.

We have used the following agents or professional advisors in the liquidation:

Professional Advisor	Nature of Work	Basis of Fees
Metis Partners	Valuation and sale of intangible assets	None agreed
Breal Asset Valuations Limited	Negotiating sale of intangible assets	Commission
James Owen & Co	Valuation and sale of tangible assets	Commission
Abrahams Dresden LLP	Solicitor	Time costs

We instructed Metis Partners to value and sell the Company's intangible assets. They declined to undertake the assignment on a contingency fee basis and did not receive a fee.

We instructed Breal Asset Valuations to negotiate a sale of the Company's intangible assets. No sale was achieved therefore they did not receive a fee.

We instructed James Owen & Co to value and sell the Company's tangible assets. No sale was achieved therefore they did not receive a fee.

We instructed Abrahams Dresden to assist in the recovery of monies paid to Ms Moss for which no satisfactory explanation had been received. They have unpaid time costs of £180.

The choice of professionals used was based on our perception of their experience and ability to perform this type of work, the complexity and nature of the assignment and the basis of our fee arrangement with them. We have reviewed the fees charged and are satisfied that they are reasonable in the circumstances of this case.

FURTHER INFORMATION

An unsecured creditor may, with the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question), request further details of the Joint Liquidators' remuneration and expenses within 21 days of their receipt of this final account. Any secured creditor may request the same details in the same time limit.

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

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

SUMMARY

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

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



James E Patchett FCCA FABRP
Joint Liquidator



Appendix 1

1. Administration

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

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

2. Creditors

Employees - The office holder needs to deal with the ex-employees in order to ensure that their claims are processed appropriately by the Redundancy Payments Office (RPO). The office holder is required to undertake this work as part of their statutory functions.

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

- Obtaining information from the case records about employee claims.
- Completing documentation for submission to the Redundancy Payments Office.
- Corresponding with employees regarding their claims.
- Liaising with the Redundancy Payments Office regarding employee claims.
- Dealing with creditor correspondence, emails and telephone conversations regarding their claims.

Just for Tiny People Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 18/09/2019 To 10/02/2020 £	From 18/09/2017 To 10/02/2020 £
	ASSET REALISATIONS		
Uncertain	Intangible Assets	NIL	NIL
Uncertain	Stock	NIL	NIL
		NIL	NIL
	UNSECURED CREDITORS		
(170,078.96)	Banks/Institutions	NIL	NIL
(22,162.72)	Customer prepayments	NIL	NIL
(35,848.00)	Directors	NIL	NIL
(559.36)	HM Revenue & Customs - PAYE/NI	NIL	NIL
(775.48)	Seamstresses	NIL	NIL
(80,321.94)	Trade & Expense Creditors	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(50,100.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(359,846.46)		NIL	NIL
	REPRESENTED BY		
			NIL

Note:

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

The estate bank account is interest bearing



James E Patchett FCCA FABRP
Joint Liquidator

Notice of Final Account of

Just For Tiny People Limited – In Creditors' Voluntary Liquidation (the "Company")

Company registered number: 08637221

NOTICE IS GIVEN by the Joint Liquidators, James E Patchett and Martin C Armstrong, under rule 6.28 of The Insolvency (England and Wales) Rules 2016 and section 106 of The Insolvency Act 1986, that the *Company's affairs have been fully wound up.*

1. Creditors have the right under rule 18.9 of The Insolvency (England and Wales) Rules 2016 to request further details of the Joint Liquidators' remuneration and expenses. That request must be made to the Joint Liquidators within 21 days of receipt of the final account, and with either the permission of the Court, or with the concurrence of 5% in value of the unsecured creditors (including the creditor in question). Secured creditors may also request further details.
2. Creditors have the right under rule 18.34 of The Insolvency (England and Wales) Rules 2016 to apply to Court to challenge the amount and/or basis of the Joint Liquidators' fees, and/or the amount of any expenses incurred. That application must be made within 8 weeks of receipt of the final account, and with either the permission of the Court, or with the concurrence of 10% in value of the creditors (including the creditor in question). Secured creditors may also make an application.
3. Creditors may object to the release of the Joint Liquidators by giving notice in writing to the Joint Liquidators at the address given below before the end of the prescribed period. The prescribed period will end at the later of: 8 weeks after delivery of this notice; or, if any request for information regarding the Joint Liquidators' remuneration and/or expenses is made under rule 18.9, or if any application is made to Court to challenge the Joint Liquidators' fees and/or expenses under rules 18.34 or 18.35, when that request or application is finally determined.
4. The Joint Liquidators will vacate office under section 171 of the Insolvency Act 1986 when, upon expiry of the prescribed period that creditors have to object to their release, they deliver to the Registrar of Companies the final account and a notice saying whether any creditor has objected to their release.
5. The Joint Liquidators will be released under section 173 of the Insolvency Act 1986 at the same time as vacating office, unless any creditors objected to their release.

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

DATED THIS 10TH DAY OF FEBRUARY 2020



James E Patchett FCCA FABRP
Joint Liquidator



Notice about final dividend position of

Just For Tiny People Limited – In Creditors' Voluntary Liquidation (the "Company")

Company registered number: 08637221

NOTICE IS GIVEN under rule 14.36 of The Insolvency (England and Wales) Rules 2016, by James E Patchett and Martin C Armstrong, the Joint Liquidators, to the creditors of Just For Tiny People Limited, that no dividend will be declared to unsecured creditors.

There will not be any dividend declared to non-preferential unsecured creditors as there were no asset realisations.

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

DATED THIS 10TH DAY OF FEBRUARY 2020



James E Patchett FCCA FABRP
Joint Liquidator