

LIQ03

Notice of progress report in voluntary winding up



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

1 Company details	
Company number	0 5 0 1 8 0 2 1
Company name in full	05018021 Limited
→ Filling in this form Please complete in typescript or in bold black capitals.	

2 Liquidator's name	
Full forename(s)	Matthew
Surname	Howard

3 Liquidator's address	
Building name/number	Anglia House, 6 Central Avenue
Street	St Andrews Business Park
Post town	Norwich
County/Region	Norfolk
Postcode	N R 7 0 H R
Country	

4 Liquidator's name ①	
Full forename(s)	Stuart
Surname	Morton
① Other liquidator Use this section to tell us about another liquidator.	

5 Liquidator's address ②	
Building name/number	Anglia House, 6 Central Avenue
Street	St Andrews Business Park
Post town	Norwich
County/Region	Norfolk
Postcode	N R 7 0 H R
Country	
② 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

From date	^d 3	^d 0	^m 0	^m 3	^y 2	^y 0	^y 2	^y 3
To date	^d 2	^d 9	^m 0	^m 3	^y 2	^y 0	^y 2	^y 4

7 Progress report

The progress report is attached

8 Sign and date

Liquidator's signature

Signature

X 

X

Signature date

^d 2	^d 9	^m 0	^m 5	^y 2	^y 0	^y 2	^y 4
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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 Edward Lawrence

Company name Price Bailey LLP

Address Anglia House, 6 Central Avenue
St Andrews Business Park

Post town Norwich

County/Region Norfolk

Postcode

N	R	7			0	H	R
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Country

DX

Telephone 01603 709330



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

05018021 Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £	From 30/03/2023 To 29/03/2024 £	From 30/03/2023 To 29/03/2024 £
	SECURED CREDITORS	
(1.00)	Antalis Limited	NIL
		NIL
	HIRE PURCHASE (1)	
35,000.00	Motor Vehicle	NIL
(39,697.24)	BNP Paribas Leasing Solutions	NIL
		NIL
	ASSET REALISATIONS	
	Bank Interest Gross	732.66
11,479.34	Book Debts	NIL
Uncertain	Cash at Bank	1,510.81
	Funds Held At Appointment	80,000.00
	Insurance Refund	2,234.92
NIL	Leasehold Property	NIL
	Misc Refund	73.80
	Motor Vehicles	300.00
57,620.00	Plant & Machinery	NIL
	Rates Refund	1,468.03
	Sale of Assets	150,000.00
23,000.00	Stock	8.33
	Vehicle Tax Refund	27.50
		236,356.05
	COST OF REALISATIONS	
	Agent/Valuer Disbursements	3,339.18
	Agent/Valuer Fees	17,550.00
	Legal Fees & Disbursements	38,233.06
	Pre-appointment Agent/Valuer Fees	2,105.36
		(61,227.60)
	COST OF ADMINISTRATION	
	Committee Expenses	53.57
	Insurance of Assets	175.69
	Liquidator Fees	74,938.41
	Mileage	69.69
	Other Property Expenses	565.78
	Postage	127.30
	Pre Appointment Fees	13,021.23
	Professional Fees	3,217.01
	Rates	3,473.27
	Rents Payable	16,272.24
	Statutory Advertising	280.50
	Storage Costs	371.84
		(112,566.53)
	PREFERENTIAL CREDITORS	
(14,197.97)	Employees Holiday Pay	NIL
		NIL
	SECONDARY PREFERENTIAL CREDITORS	
(51,172.76)	HM Revenue & Customs	NIL
		NIL
	UNSECURED CREDITORS	
(2.00)	Banks	NIL
(1,344,207.75)	Customers	NIL
(227,340.62)	Employees	NIL

05018021 Limited
(In Liquidation)
Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 30/03/2023 To 29/03/2024 £	From 30/03/2023 To 29/03/2024 £
(12,853.36)	Landlord	NIL	NIL
(161,458.39)	Loans	NIL	NIL
(464,539.33)	Trade & Expense Creditors	NIL	NIL
(6,943.44)	Utilities	NIL	NIL
		NIL	NIL
	DISTRIBUTIONS		
(471.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(2,195,785.52)		62,561.92	62,561.92
	REPRESENTED BY		
	Bank 1 - Current IB		58,686.63
	VAT Payable		(30,061.67)
	VAT Receivable		33,936.96
			62,561.92

**05018021 LIMITED
(IN CREDITORS' VOLUNTARY LIQUIDATION)
JOINT LIQUIDATORS' ANNUAL REPORT TO MEMBERS AND CREDITORS
FOR THE YEAR ENDING 29 MARCH 2024**

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05018021 LIMITED
(IN CREDITORS' VOLUNTARY LIQUIDATION)
JOINT LIQUIDATORS' ANNUAL REPORT TO MEMBERS AND CREDITORS
FOR THE YEAR ENDING 29 MARCH 2024

1 Statutory and general information

Company number: 05018021

Joint Liquidators: Matthew Robert Howard and Stuart David Morton of Price Bailey LLP, Anglia House, 6 Central Avenue, St Andrews Business Park, Thorpe St Andrew, Norwich, NR7 0HR

Date of appointment: 30 March 2023

- 1.1 Creditors or members wishing to contact the joint liquidators, should contact Edward Lawrence by email at edward.lawrence@pricebailey.co.uk or by telephone on 01603 709330 in the first instance.

2 Joint liquidators' actions since appointment

- 2.1 This report should be read in conjunction with my receipts and payments account which is attached as Appendix 1; please note that the figures are shown net of VAT.
- 2.2 You will see from my receipts and payments account that realisations are not significantly different to the estimated statement of affairs amounts. Greater detail is provided below.
- 2.3 Since my appointment, I have carried out my statutory duties which included notifying the Company's creditors of my appointment, filing statutory notices with Companies House, advertising my appointment in the London Gazette and submitting statutory forms with HM Revenue & Customs ("HMRC").
- 2.4 I arranged for the books and records to be delivered up to assist me with my duty to investigate the Company's affairs and so that the premises were clear of records prior to the sale of assets and vacation of the property. This included arranging a backup of the relevant IT data and removing any sensitive data that was not required. My agent instructed an IT specialist to assist in this exercise.
- 2.5 Evolve IS Limited ("Evolve") act as HR specialists and were instructed to assist employees with making claims to the Redundancy Payments Service ("RPS") in respect of unpaid wages, unpaid holiday, redundancy pay and a compensatory payment in respect of lack of notice. The claims submitted by employees were formalised by Evolve and checked against the Company books and records so that the claims could be processed.
- 2.6 Following my appointment, I issued relevant notices to The Pensions Regulator, The Pension Protection Fund and Royal London who act as the Trustees of the pension

scheme. I instructed Evolve IS to submit a claim to the Redundancy Payments Service in respect of missing pension contributions.

- 2.7 As part of the strategy to seek a buyer of all or part of the assets, I required continued use of the Company's premises at Bury St Edmunds. I liaised with the landlord of the premises who agreed to allow a period of occupation on the basis that the rent would be paid for the required period. My staff and agents spent considerable time at the premises in order to determine the asset position, particularly with regards to work in progress orders.
- 2.8 In addition, I have spent a considerable amount of time liaising with customers regarding their part completed orders. This has been particularly complex, involving identifying the orders across the premises, determining the current state of the order and liaising with over 80 customers as to their position. Due to various complexities, I instructed my solicitors Howes Percival LLP to assist with the correspondence. I have also had to consider whether these orders were included in any sale of assets.
- 2.9 A sale of the Company's tangible assets was completed and further information is provided below.
- 2.10 Once all premises were vacated, I formally disclaimed my interest in the leases, as detailed further below.
- 2.11 Upon liquidation, I obtained insurance over the remaining assets. I subsequently cancelled the insurance upon completion of the sale.
- 2.12 I have instructed the Company accountant to prepare a liquidation Corporation Tax return to determine the tax liability due following the sale of the Company's assets. This work also required finalising the pre appointment Corporation Tax returns. The Company accountant has informed me that it appears likely the liquidation Corporation Tax return will result in no liability. Following completion of this work, I will be in a position to commence work with regards to a dividend to the preferential creditors.
- 2.13 I have sought approval from the committee to agree the basis of the joint liquidators' remuneration.
- 2.14 The funds held by the joint liquidators have been held in an interest bearing account.

Cash at Bank

- 2.15 Following my appointment, I contacted the Company's bankers to close the Company bank account and arranged for any remaining funds to be transferred to me. Accordingly, £83.88 was received into the liquidation bank account.
- 2.16 The Company's bankers later contacted me to advise there was an additional balance remaining in the Company bank account totalling £1,426.93 which was subsequently transferred to the liquidation bank account. A total of £1,510.81 has been received to date.

Funds Held at Appointment

- 2.17 Funds of £78,728.24 related to deposits and funds received after 24 February 2023, the date in which the directors first contacted Price Bailey for advice regarding the Company's financial position and were held to account, pending further legal advice as to how they should be treated. The legal advice received is that these funds form part of the general funds available to creditors and are not to be returned to those customers that paid the deposits in that period. As such, the funds have been realised for the benefit of the liquidation.
- 2.18 In addition, funds of £1,271.75 were also held prior to appointment relating to the Company's cash at bank that had previously been transferred to me by the directors and was separate to the deposit amount detailed above.
- 2.19 I was therefore holding total funds of £80,000.00 upon my appointment which have been transferred into the liquidation bank account.

Gross Bank Interest

- 2.20 During the period of this report I have received bank interest of £732.66 in respect of the funds held in the liquidation bank account.

Vehicle Tax Refund

- 2.21 A vehicle tax refund was received in the sum of £27.50.

Vehicles

- 2.22 Edward Wells Chartered Surveyors Limited ("Edward Wells") was instructed to attend the Company premises on multiple occasions to determine the position regarding the remaining Company vehicles. The majority of the vehicles were on hire and Edward Wells arranged for these to be returned. A further vehicle was on finance but as a result of there being negative equity, the vehicle was also returned.
- 2.23 A Company van was unuseable as the engine was broken. Edward Wells sold the van for £300.00 plus VAT.

Insurance Refund

- 2.24 I have received an insurance refund of £2,234.92 in respect of the Company's pre appointment insurance policy.

Miscellaneous Refund

- 2.25 I have received a refund from British Gas of £73.80.

Rates Refund

- 2.26 I have received a rates refund of £1,468.03 in the reporting period of which CAPA UK Limited have provided assistance in recovering.

Stock

2.27 My agent transferred me a balance of £8.33 in respect of a sale of a small item of the Company's remaining stock.

Sale of Assets

2.28 Prior to my appointment, a valuation of the assets of the Company was prepared by Edward Wells, an independent firm of valuers who have confirmed that they hold Professional Indemnity Insurance.

2.29 The proposed strategy was to seek a buyer for all or part of the Company assets. As such, I sought assistance from the Price Bailey Strategic Corporate Finance team to assist with the marketing of the assets and business. This included preparing a 'Teaser' document to send out to possible interested parties as well as identifying who may be interested.

2.30 My agent Edward Wells liaised with a number of interested parties regarding the assets. This included several site visits.

2.31 There were a number of part completed orders on site across the two warehouses. My agent and I spent considerable time establishing the position regarding these orders, including the location, at what stage in the production process each order was at and whether the order had been paid in full or part paid, following which I spent extensive time dealing with those customers regarding the orders. Furthermore, my agent, my solicitor and I needed to establish whether the work in progress would be included in the sale of assets and whether any purchaser would complete those orders.

2.32 Customers with completed and part completed orders were invited to collect their items from the premises and I was required to coordinate this along with my agent's assistance.

2.33 Due to the nature of the assets and the quantity of the work in progress items that were on site, this matter has taken considerable time. Furthermore, it has taken a significant amount of time to establish the position of each customer's order and at what stage in the manufacturing process each order had reached, which has hindered the sales process somewhat.

2.34 Following several viewings, my agent received the following offers:

1. £100,000.00 for all tangible and intangible assets;
2. £21,500.00 for all intangible assets and a number of smaller tangible assets;
3. £17,000.00 for a small number of tangible assets; and
4. £80-90,000.00 for all tangible and intangible assets.

2.35 Following these offers, it was suggested that we accept the offer of £100,000.00 as it was the highest offer at the time for all assets. However shortly after, an additional interested party came to light and my agent allowed them to view the assets on site.

2.36 The interested party subsequently made an offer for £150,000.00 for all tangible and intangible assets. My agent's advice was to accept the offer due to the value and timeframe for completion.

2.37 Once the offer was accepted, there were several discussions and points to consider with regards to the Sales Agreement, which required further clarification with solicitors from

both sides of the sale. However, on 22nd May, the sale was completed and the following assets were included:

1. Business intellectual property;
2. Customers;
3. Domain name and website;
4. Telephone number;
5. Tangible assets; and
6. Work in progress.

2.38 After appointment, I received a small Retention of Title claim from a supplier, which I reviewed and agreed that the creditor could collect their goods.

2.39 Leasehold Property

2.40 Upon completion of the above sale of assets, I formally disclaimed my interest in the leases of the three sites. Disclaiming is a procedure available in liquidation which the insolvent entity can dissociate itself of certain continuing obligations. Having established that a lease was of no realisable value, the effect of the disclaimer between the landlord and the Company is therefore that neither party owes the other any further commitment under or in respect of the lease and the Company therefore loses any right to remain in the premises.

2.41 Notice of disclaimer was sent to the Land Registry, the respective landlords and their solicitors in addition to all other interested parties.

Other matters

2.42 In addition to my responsibility to realise the Company's assets, I am required to comply with various legislative and best practice obligations and deadlines. These obligations include filing of documents with the Registrar of Companies, ensuring that all receipts and payments are promptly dealt with and proper accounting records are maintained. In addition, I am required to undertake periodic case reviews to monitor progress, advise creditors of the liquidation and record all claims received. Furthermore, I am obliged to deal with any other day to day matters that may arise during the liquidation.

2.43 Periodical reviews confirm that no ethical issues have come to light during the period reported on.

3 Unrealised Assets

Book Debts

3.1 Following my appointment, I contacted all Company debtors regarding the outstanding amount owing from them requesting payment of the same.

3.2 Unfortunately, the majority of the responses were to dispute that any amount is owed to the Company and in fact claiming to be a creditor of the liquidation.

3.3 Due to the nature of the book debts and that many were already disputing, I instructed a debt collection agent to assist with recoveries. I instructed Select Credit Management Limited and the agent made contact with the debtors regarding the outstanding debts

upon instructions.

- 3.4 Select Credit Management Limited are continuing to work through the debtor book in an attempt to make recoveries however given the nature of the responses and the amount of time that has passed, it appears unlikely any recoveries will be made.

4 Investigation into the affairs of the Company

- 4.1 One of the responsibilities the joint liquidators have is to review the Company's books and records together with any information provided by creditors to establish if there are any areas which may warrant further investigations. The purpose of these investigations is to establish whether there is the possibility of making further recoveries for the benefit of creditors.
- 4.2 Various matters required more detailed investigation however upon further review with my solicitor, it was established that matters were not commercial to pursue.
- 4.3 A further responsibility of the joint liquidators is to report to the Secretary of State on any matters that come to their attention that could lead them to conclude that any past or present director may be unfit to be involved with managing the affairs of a company in the future. This report is confidential and it is a legal requirement that I do not disclose the content of this report.

5 Creditors and dividend prospects

Secured Creditor

- 5.1 There is a fixed charge registered at Companies House in favour of Antalis Limited for £16,440.00 in respect of a rent deposit deed. The directors believe this has been paid in full and has not been updated at Companies House accordingly. The amount relates to an outstanding rent deposit when the Company formerly sublet the premises from Antalis Limited however the Company subsequently rented directly from the landlord and the directors considered this was settled at that time. For the purposes of the Statement of Affairs, Antalis Limited were included for a £1.00.
- 5.2 I contacted Antalis Limited to confirm the position however I have not yet received a response, despite chasing. Given that Antalis Limited has not made contact regarding any outstanding amount, I consider it likely that they are not owed anything.

Preferential creditors - ordinary

- 5.3 Claims in this category of preferential creditors, being claims from employees for outstanding wages and holiday pay and the Redundancy Payments Service ("RPS"), have not been received.
- 5.4 It is expected claims will be in line with those estimated on the statement of affairs.
- 5.5 Based on information currently available, there will be funds available to facilitate a distribution to ordinary preferential creditors.

Preferential creditors – secondary

- 5.6 Claims in this category of preferential creditors, being claims from HM Revenue & Customs in respect of deductions from employees' wages and outstanding VAT, have not been received.
- 5.7 It is expected claims will be in line with those estimated on the statement of affairs.
- 5.8 Based on information currently available, it is likely that there will be funds available to facilitate a distribution to secondary preferential creditors. However, I require confirmation of the claims from ordinary preferential creditors before I am certain of the amount available to secondary preferential creditors.

Unsecured creditors

- 5.9 Whilst I have received a number of claims from unsecured creditors, I have not incurred the costs of adjudicating on these claims. Based on current information, regrettably, there is little likelihood of any funds being available to pay a distribution to unsecured creditors.
- 5.10 The statement of affairs detailed unsecured creditors as £2,066,217.27. To date I have received claims totalling £1,651,866.12.

6 Pre-appointment remuneration

- 6.1 The costs and expenses incurred by Price Bailey LLP in respect of assisting with the preparation of the statement of affairs and convening the creditors' decision procedure were approved by the committee. The amounts are as follows. Please note that the fees were part paid prior to the liquidation and the balance of £13,021.23 plus VAT was paid during the liquidation:

Fees for placing the Company into liquidation	£24,910.50 plus VAT
Fees for exploring going concern sale of the Company	£3,828.60 plus VAT
Expenses	£220.80 plus VAT

7 Joint liquidators' remuneration

- 7.1 Changes to charge our rates during the report can be found at www.pricebailey.co.uk/creditors.
- 7.2 My remuneration was approved by the committee on 26 June 2023.
- 7.3 The joint liquidators' remuneration is to be paid on a time costs basis and is capped at £103,708.50 plus expenses and VAT, in accordance with the fee estimate circulated to the committee.
- 7.4 My total time costs to 29 March 2024 amount to £99,393.06, which represents 481.49 hours at an average charge out rate of £206.43. A schedule of my time costs incurred to

date is attached as Appendix 2.

- 7.5 I have drawn fees amounting to £74,934.41 to date.
- 7.6 For the benefit of creditors, the Association of Business and Recovery Professionals publish 'A Creditors' Guide to Liquidators' Fees'. This document is available at the following website address, <https://www.r3.org.uk/technical-library/england-wales/technical-guidance/fees/>. A hard copy of this document can be obtained on request from our office.

8 Joint liquidators' expenses

- 8.1 Details of the expenses that I have paid are shown on the attached receipts and payments account. I wish to make creditors aware that the expenses have exceeded my initial estimate due to the need to instruct external professionals.
- 8.2 In respect of the payment detailed as 'Agent/Valuer Fees', this relates to the services provided by Edward Wells Chartered Surveyors for his assistance in the marketing and sale of the Company's tangible assets.
- 8.3 In respect of the payment detailed as 'Legal Fees & Disbursements', this relates to the services provided by Howes Percival LLP regarding assistance with the creditor deposit position, assistance with investigations and assistance with the sales agreement.
- 8.4 In respect of the payment detailed as 'Pre appointment Agent/Valuer Fees', this relates to the assistance of Edward Wells Chartered Surveyors and Scrutton Bland Chartered Accountants pre appointment.
- 8.5 In respect of the payment detailed as 'Other Property Expenses', this relates to the gas and electricity charges incurred at the premises during occupation.
- 8.6 In respect of the payment detailed as 'Professional Fees', this relates to the services provided by Evolve IS Limited and CAPA UK Limited, as detailed below.
- 8.7 In respect of the payment detailed as 'Rents Payable', this relates to the occupational rent due for the period from liquidation to the date of disclaiming the leases at the 3 sites.
- 8.8 The following expenses have been incurred but have not yet been paid:

Type of expense	Amount of expense incurred/accrued to date	Amount still to be paid
Insurance Bond	£240.00	£240.00
Storage Costs	£16.15	£16.15

- 8.9 No category 2 expenses have been incurred which have not yet been paid.
- 8.10 My choice of professionals was based on my knowledge of their experience and ability to perform the type of work required. I have reviewed the fees charged and I am satisfied that they are reasonable in the circumstances of this case.
- 8.11 Edward Wells Chartered Surveyors were instructed to advise on the most appropriate strategy to dispose of the Company assets, liaise with various interested parties and

advise on offers received in order to agree a sale of the same. Edward Wells was paid for his work pre and post appointment.

- 8.12 CAPA UK Limited were instructed to review the Company's historic rates and to determine if any refunds were due.
- 8.13 Howes Percival Solicitors were instructed to assist me with regards to numerous creditor correspondence, specifically in relation to customer queries including deposit funds and vesting certificates and the appropriate response to these. Howes Percival were also instructed to advise and prepare the sales agreement following the sale of multiple assets. Howes Percival have also been instructed to assist me with my investigations into the affairs of the Company.
- 8.14 Scrutton Bland Chartered Accountants were instructed to prepare the liquidation tax return following the sale of the assets, which has also included reviewing the pre appointment tax return position.
- 8.15 Evolve IS Limited were instructed to advise employees with regards to making a claim for monies they are owed, prepare the necessary forms to the Redundancy Payments Service regarding employee claims as well as preparing the necessary forms for outstanding pension contribution claims.
- 8.16 Select Credit Management Limited were instructed to assist with book debt recoveries. They will only draw fees if they make any recoveries from the book debts.

9 Further information

- 9.1 Within 21 days of receipt of a progress report a creditor may request that the joint liquidators provide further information about the fees and expenses set out in this report. A request must be in writing, and may be made either by a secured creditor, or by an unsecured creditor with the concurrence of at least 5% in value of unsecured creditors, or the permission of the court.
- 9.2 Any secured or unsecured creditor, if they consider that the joint liquidators' fees are excessive, or that the basis of those fees is inappropriate or that the expenses incurred are excessive, may make an application to the court if at least 10% in value of the unsecured creditors agree. An application must be made within 8 weeks of receipt of this report.
- 9.3 To comply with the Provision of Services Regulations, some general information about Price Bailey LLP can be found at www.pricebailey.co.uk/legal.
- 9.4 Details about how Price Bailey LLP uses your personal information can be found at www.pricebailey.co.uk/privacy-cookies.of Price Bailey LLP's complaints policy can be found at www.pricebailey.co.uk/complaints-policy.
- 9.5 Details of Price Bailey LLP's complaints policy can be found at www.pricebailey.co.uk/complaints-policy.

10 Conclusion

- 10.1 The liquidation will remain open until I have declared and paid a distribution to the

29 May 2024
05018021 Limited (formerly Sunsquare Limited)

preferential creditors and finalised any outstanding taxation matters with HMRC. I anticipate that this will take approximately 6 months and once resolved I will look to finalise and close the liquidation.

10.2 Should you have any queries regarding this report, please contact Edward Lawrence by email at edward.lawrence@pricebailey.co.uk or by telephone on 01603 709330.



Matthew Howard
Joint Liquidator