

# LIQ14

## Notice of final account prior to dissolution in CVL



Companies House

For further information, please  
refer to our guidance at  
[www.gov.uk/companieshouse](http://www.gov.uk/companieshouse)

### 1 Company details

Company number 04355311

Company name in full R.J. Morrall Limited

#### → Filling in this form

Please complete in typescript or in  
bold black capitals.

### 2 Liquidator's name

Full forename(s) Glen

Surname Carter

### 3 Liquidator's address

Building name/number Highfield Court, Tollgate

Street Chandlers Ford

Post town Eastleigh

County/Region

Postcode SO53 3TY

Country

### 4 Liquidator's name ①

Full forename(s) Phillip

Surname Sykes

#### ① Other liquidator

Use this section to tell us about  
another liquidator.

### 5 Liquidator's address ②

Building name/number Highfield Court, Tollgate

Street Chandlers Ford

Post town Eastleigh

County/Region

Postcode SO53 3TY

Country

#### ② Other liquidator

Use this section to tell us about  
another liquidator.

# LIQ14

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## 6 Liquidator's release

☐ Tick if one or more creditors objected to liquidator's release.

:

## 7 Final account

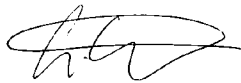
☒ I attach a copy of the final account.

## 8 Sign and date

Liquidator's signature

Signature

X



X

Signature date

d

1

d

7

m

1

m

1

y

2

y

0

y

2

y

3

# LIQ14

## Notice of final account prior to dissolution in CVL



### 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 **Joseph McArthur**

Company name **RSM UK Restructuring Advisory  
LLP**

Address **Third Floor, One London Square  
Cross Lanes**

Post town **Guildford**

County/Region

Postcode **G U 1 1 U N**

Country

DX

Telephone **01483 307000**



### 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](http://www.gov.uk/companieshouse) or email [enquiries@companieshouse.gov.uk](mailto: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](http://www.gov.uk/companieshouse)**

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# R.J. MORRALL LIMITED IN LIQUIDATION

JOINT LIQUIDATORS' FINAL ACCOUNT

FOR THE PERIOD TO 20 SEPTEMBER 2023

THE POWER OF BEING UNDERSTOOD  
AUDIT | TAX | CONSULTING



# INTRODUCTION

## Contact details

The key contacts at RSM in connection with this report are:

Primary office holder	Case Manager
Glen Carter	Charlotte Robinson
RSM UK Restructuring Advisory LLP	RSM UK Restructuring Advisory LLP
Highfield Court, Tollgate, Chandlers Ford,	Highfield Court, Tollgate, Chandlers Ford,
Eastleigh, SO53 3TY	Eastleigh, SO53 3TY
Tel: 023 8064 6464	Tel: 023 8064 6464

## Basis of preparation

This report has been prepared solely to comply with the statutory requirements of the relevant legislation to provide creditors with information relating to the progress of the liquidation. It should be read in conjunction with any previous reports that have been issued, copies of which are available on request.

This report 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. Any estimated outcomes for creditors are illustrative and may be subject to revision and additional costs. They should not be used as the basis for any bad debt provision or any other purpose. Neither the Joint Liquidators nor RSM UK Restructuring Advisory 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. The Joint Liquidators act as agents of the Company and without personal liability.

## General guidance on the Liquidation process

You can find guidance on the different insolvency processes at the R3 website . R3 is the trade association for the insolvency profession.

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# CONDUCT OF THE LIQUIDATION

## Realisation of assets

### Debtors

The Statement of Affairs showed book debts outstanding of £97,997, of which £30,000 was expected to be realised. A review of the book debts was conducted after our appointment giving rise to the write off of certain debts due to their age and the offset of debtor balances against outstanding creditor balances leaving one book debt outstanding.

Leslie Keats, an independent quantity surveyor, was engaged to review the outstanding debt and assist with the debt collection process. After significant negotiations with the debtor, it was evident no realisations would occur without the support of a solicitor. The debtor remained confident no funds were due to the Company. The Joint Liquidators reviewed the debt and believed there to be little viability in obtaining a return in the liquidation.

The book debt was therefore written off as irrecoverable in the period.

### Other refunds

Refunds of £9,836 were received in the period in relation to utilities. Refunds received in the liquidation totaled £10,047.

### Bank interest

Bank interest of £323 accrued in the period.

The time costs incurred to date in respect of asset realisations are shown on the attached analysis of time costs.

### Investigations

All investigative matters have previously been reported.

### Statutory and case management matters

The following work does not usually result in a financial return to creditors but is required by legislation, best practice and to ensure that the case is managed efficiently and effectively. Work done in the period included:

- ongoing consideration of ethical and anti-money laundering regulations;
- periodic case reviews, ongoing case planning and strategy;
- maintaining and updating computerised case management records;

- maintenance of cashiering records and preparation of receipts and payments accounts;
- filing of statutory documentation at Companies House and Court, and with other relevant parties;
- general taxation matters, including seeking tax clearance from HMRC;
- dealing with routine correspondence not attributable to other categories of work, including customer telephone calls and emails;
- preparing, reviewing and issuing reports to creditors and other parties;
- general administrative matters in relation to closing the case;
- dealing with pension schemes, liaising with the PPF / Pensions Regulator / Trustees; and

The time costs incurred to date in dealing with these matters is set out in the attached analysis of time costs.

### Receipts and payments

A summary of receipts and payments is attached. Receipts and payments are shown net of VAT, with any amount due to or from HM Revenue and Customs shown separately.

## CLOSURE OF THE LIQUIDATION

### Closure of the Liquidation

Notice that the Company's affairs are fully wound up is attached. This notice explains creditors' rights in respect of the closure of the liquidation as well as how the Joint Liquidators will vacate office and obtain their release.

The Company will be dissolved (cease to exist) automatically three months after the Joint Liquidators file the final account and statement with the Registrar of Companies.

# CREDITORS' CLAIMS AND DIVIDENDS

## Dividend prospects

	Owed (£)	Paid (£)	Date Paid
Secured creditor-Lloyds Bank PLC	102,698	66,984	13 March 2023
Preferential creditors-Employees	10,853	10,853	10 January 2022
2 <sup>nd</sup> preferential creditors-HMRC	19,214	19,214	29 July 2022
Unsecured creditors	1,544,942	1.42p in the £	3 May 2023
Net Property	87,480		
'Prescribed Part' available for creditors	20,469		

## Prescribed Part

The 'Prescribed Part' is a statutory amount set aside for unsecured creditors from funds ('Net Property') available to a Qualifying Floating Charge Holder ('QFCH'). The amount of Net Property is calculated on a sliding scale up to a maximum of £800,000 depending on when the floating charge was created and whether or not it is a first ranking floating charge.

The amounts available under the Net Property and Prescribed Part, if any, are detailed above.

This was all paid to unsecured creditors.

## Agreement of claims

Creditors' claims would usually only be agreed if there was a likelihood of a dividend being made to that particular class of creditor.

As set out above, a dividend was paid to preferential and unsecured creditors. Consequently, in the period, work was undertaken adjudicating and agreeing the preferential and unsecured claims. Details of the time spent in relation to this work is set out in the attached time analysis.

## Dividend payments

Dividends have been paid in accordance with the table above, including amounts paid to the secured creditor, in accordance with their charges. No further dividend will be paid because the funds realised have already been distributed, used or allocated, for paying the costs and expenses of the liquidation.

## Creditor communication

The following work was done in the period to comply with legislation, best practice and to ensure creditors were kept informed. It was also necessary to enable a dividend to be paid.

- Preparation and issue of progress reports to various parties, including creditors.
- Maintenance of schedules of preferential and unsecured creditors' claims.
- Dealing with correspondence and telephone calls.
- Consideration of creditors' claims; acceptance or rejection of claims and complying with the legislative obligations in relation to adjudication of creditors' claims generally for voting and dividend purposes.

Creditors only derive an indirect financial return from this work on cases where a dividend has been paid.

The time incurred in dealing with these matters during the period is set out in the attached post appointment analysis of time costs.



# JOINT LIQUIDATORS’ FEES, COSTS AND EXPENSES

## Guide to Liquidator’s fees and expenses

A Guide to Liquidator’s Fees, which provides information for creditors in relation to the fees and expenses of an Liquidator, can be accessed at [www.gov.uk](#) under ‘general information for creditors’. A hard copy can be requested from this office by telephone, email or in writing. All fees, costs and expenses are subject to VAT.

### Relevant Approving Body

The unsecured creditors were the Relevant Approving Body responsible for approving the Joint Liquidators’ fee basis and, where applicable, ‘Category 2’ expenses.

### Post Appointment fees, costs and expenses

#### Basis of fees

The Relevant Approving Body approved the Joint Liquidators’ fees on a time cost basis, limited to the sum of £52,074 in accordance with the fee estimate(s) provided to creditors. The Joint Liquidators were therefore entitled to a total fee of £52,074. Amounts paid are set out in the attached receipts and payments account

#### Costs to Closure

The Joint Liquidators anticipate that additional costs to closure of £1,250 will be incurred. These costs will not be recovered.

#### Remuneration charged and paid

Legislation requires that ‘remuneration charged’ is reported. Remuneration is charged when the work to which it relates is done. It does not mean the Joint Liquidators’ fees have been paid. Amounts paid are shown in the attached receipts and payments account.

During the period, the remuneration charged by the Joint Liquidators, on the basis set out above, totalled £23,028.50. An analysis of time incurred in the period is attached. Time costs incurred since appointment total £74,591. Please note that where fees are based on time costs, remuneration charged was limited to the amount approved. Time costs exceeded the fee budget due to a significant amount of time incurred with creditor correspondence and the dividends to preferential, secured and unsecured creditors requiring greater time than anticipated.

## Expenses and professional costs

The total costs and expenses that were estimated to be incurred by the Joint Liquidators are set out below together with details of those incurred in the period. Amounts paid are shown in the attached receipts and payments account. The quantum of costs and expenses is greater than that previously provided, primarily due to a significant increase in Lambert Smith Hampton’s costs. These arose both from greater than anticipated disbursements incurred in relation to the auction process, and also realisations from the auction sales were greater than anticipated, resulting in a higher commission payable.

### Category 1 expenses

These comprise external supplies of incidental services specifically identifiable to the insolvency estate. They did not require approval of the Relevant Approving Body prior to being paid.

Type of expense	Total estimated (£)	Incurred in period (£)
Bond	80	0
Statutory advertising	199	0
Postage	300	67
Books and records collection & Storage	150	0
Mail redirection	150	0
Total	879	67

### Category 2 expenses

These are costs which are not capable of precise identification or calculation, or that may include an element of shared or allocated costs. Payments to outside parties that the Office Holder, firm, or any associate has an interest, are also treated as ‘Category 2’ expenses. These expenses require the specific approval of the Relevant Approving Body before being paid from the insolvency estate.

The Relevant Approving Body approved the payment of the 'Category 2' expenses, at the rates prevailing at the date they were incurred. Details of the current rates are set out below.

Type of expense	Total estimated (£)	Incurred in period (£)
Room hire (£100 per hour)	0	0
Mileage (42.5p per mile)	0	0
Tracker reports (£10 per report)	0	0
Subsistence (£25 per night)	0	0
Total	0	0

#### Other professional costs

The office holders retained the following advisers based on their experience and expertise. These costs were not subject to approval by the Relevant Approving Body. However, they were subject to review and approval by the Joint Liquidators.

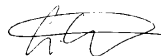
Party	Nature of advice	Total estimated (£)	Incurred in period (£)
Lambert Smith Hampton	Asset valuation and disposal	8,500	NIL
Marsh	Insurance	2,000	NIL
LJC Bookkeeping Services	Tax returns	237	NIL
Newton Magnus Limited	Preparation of management accounts & Financial Statements	3,500	NIL
Total		14,237	NIL

#### Creditors' right to information and ability to challenge remuneration and expenses

In accordance with the relevant legislation creditors have a right to request further information about remuneration or expenses and to challenge such remuneration or expenses.

If you wish to make a request for further information, then it must be made within 21 days of receipt of this report in writing by either by (i) any secured creditor or (ii) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors.

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 on the grounds 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.



Glen Carter  
Restructuring Advisory Director  
RSM UK Restructuring Advisory LLP  
Joint Liquidator

Glen Carter is licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales  
Phillip Sykes is licensed to act as an Insolvency Practitioner in the UK by the Institute of Chartered Accountants in England and Wales

Insolvency Practitioners are bound by the Insolvency Code of Ethics when carrying out all professional work relating to an insolvency appointment

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APPENDICES

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# APPENDIX A - STATUTORY INFORMATION

Company information		Liquidation information		
Company name:	R.J. Morrall Limited	Joint Liquidators:	Phillip Sykes and Richard Brewer	
Company number:	04355311	Date of appointment:	23 September 2021	
Date of incorporation:	17 January 2002	Joint Liquidators:	Primary office holder Glen Carter RSM UK Restructuring Advisory LLP Highfield Court, Tollgate, Chandlers Ford, Eastleigh, SO53 3TY 0203 201 8624 IP Number: 26072	Joint office holder: Phillip Sykes RSM UK Restructuring Advisory LLP Highfield Court, Tollgate, Chandlers Ford, Eastleigh, SO53 3TY 023 8064 6464 IP Number: 6119
Trading name:	R.J. Morrall Limited			
Trading address:	Tinneys Firs Cottage, The Drove, Woodfalls, Salisbury, SP5 2LL			
Principal activity:	Construction			
Registered office:	RSM UK Restructuring Advisory LLP Highfield Court, Tollgate, Chandlers Ford, Eastleigh, SO53 3TY			
Previous registered office:	Tinneys Firs Cottage, The Drove, Woodfalls, Salisbury, SP5 2LL			
Previous company names:	N/A			
Directors:	Angela Jane Morrall Rupert John Morrall			

# APPENDIX B - RECEIPTS AND PAYMENTS SUMMARY

## R.J. Morrall Limited In Liquidation Joint Liquidators' Summary of Receipts & Payments

Statement of Affairs £		From 23/09/2022 To 08/09/2023 £	From 23/09/2021 To 08/09/2023 £
	ASSET REALISATIONS		
	Bank Interest Gross	323.27	323.27
30,000.00	Book Debts	NIL	NIL
	Cash at Bank	NIL	14,040.00
	Contributions	15.00	15.00
60,000.00	Motor Vehicles	NIL	58,050.00
350.00	Office Furniture & Equipment	NIL	NIL
	Other Refunds	9,835.55	10,046.88
120,000.00	Plant & Equipment	NIL	131,910.00
Uncertain	Stock	NIL	NIL
NIL	WIP	NIL	NIL
		10,173.82	214,385.15
	COST OF REALISATIONS		
	Agents/Valuers Fees	NIL	25,200.18
	Bank Charges	30.44	30.44
	Corporation Tax	61.37	61.37
	Insurance	NIL	2,248.29
	Legal Fees	NIL	2,006.00
	Office Holders Expenses	(746.88)	727.18
	Office Holders Post-appointment Fees	(3,706.50)	52,074.00
	Office Holders pre-appointment Expen	753.11	753.11
	Officer Holders pre-appointment fees	10,000.00	10,000.00
	Professional fees	3,500.00	3,500.00
	Sundry Expenses	NIL	237.20
		(9,891.54)	(96,837.77)
	PREFERENTIAL CREDITORS		
(2,752.16)	Employee Arrears/Hol Pay	NIL	8,269.98
	PAYE/NIC deductions on Dividends	50.00	2,633.27
		(50.00)	(10,903.25)
	SECONDARY PREFERENTIAL CREDITORS		
	HMRC	NIL	19,214.33
		NIL	(19,214.33)
	FLOATING CHARGE CREDITORS		
(64,677.43)	Bank Overdraft	64,400.57	64,400.57
(49,063.99)	Bounce Back Loan	2,583.27	2,583.27
		(66,983.84)	(66,983.84)
	UNSECURED CREDITORS		
(515,192.02)	Directors Loan accounts	NIL	NIL
(120,079.54)	Employees / Directors	NIL	NIL
(542,213.21)	Trade & Expense Creditors	20,445.96	20,445.96
		(20,445.96)	(20,445.96)
	DISTRIBUTIONS		
(2.00)	Ordinary Shareholders	NIL	NIL
		NIL	NIL
(1,083,630.35)		(87,197.52)	0.00
	REPRESENTED BY		
			NIL

## Joint Liquidators' post appointment time cost analysis for the period 23 September 2022 to 8 September 2023

Hours Spent	Partners	Directors / Associate Directors	Managers	Associates	Executives & Analysts	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
Statutory Requirements									
Appointment documentation (statutory)	0.0	0.1	0.0	0.0	0.0	0.0	0.1	£ 60.00	600.00
Statutory filing/advertising	0.0	0.0	0.0	0.8	0.0	0.0	0.8	£ 260.00	325.00
									355.56
IPS / PASO case set up & data entry	0.0	0.0	0.0	0.1	0.0	0.0	0.1	£ 30.00	300.00
									300.00
Preparing progress & final reports (inc. R&Ps)	0.0	0.1	0.8	4.4	0.0	0.0	5.3	£ 1,740.00	328.30
									328.30
Clearance / closure / other matters	0.0	0.0	0.4	0.0	0.0	0.0	0.4	£ 150.00	375.00
CT/IT/CGT post-appointment returns	0.0	0.2	3.6	2.2	1.8	1.0	8.8	£ 3,087.50	350.85
Post-appointment VAT	0.0	0.2	0.0	1.6	0.0	0.0	1.8	£ 600.00	333.33
									348.86
Total	0.0	0.6	4.8	9.1	1.8	1.0	17.3	£ 5,927.50	342.63
Realisation of Assets									

Agent liaison	0.0	0.0	0.2	0.0	0.0	0.0	0.2	£ 75.00	375.00
									375.00
Agent liaison	0.0	0.0	0.2	0.2	0.0	0.0	0.4	£ 135.00	337.50
Debt collection	0.0	0.0	0.4	0.0	0.0	0.0	0.4	£ 150.00	375.00
Meetings/corres/tel with directors/debtor	0.0	0.0	0.0	0.1	0.0	0.0	0.1	£ 30.00	300.00
									350.00
Meetings/corres/tel with Utility suppliers	0.0	0.0	0.4	0.0	0.0	0.0	0.4	£ 150.00	375.00
									375.00
Total	0.0	0.0	1.2	0.3	0.0	0.0	1.5	£ 540.00	360.00
<b>Investigations</b>									
Collect / schedule / general review of books & records & other papers	0.0	0.0	0.3	0.0	0.0	0.0	0.3	£ 112.50	375.00
Other general matters	0.0	0.0	0.2	0.0	0.0	0.0	0.2	£ 75.00	375.00
									375.00
Total	0.0	0.0	0.5	0.0	0.0	0.0	0.5	£ 187.50	375.00
<b>Case Specific Matters</b>									
Correspondence/tel/meeting - bankrupt / debtor	0.0	0.0	0.2	0.0	0.0	0.0	0.2	£ 75.00	375.00
Correspondence/tel/meeting - directors	0.0	0.0	0.3	0.4	0.0	0.0	0.7	£ 232.50	332.14
									341.67
Total	0.0	0.0	0.5	0.4	0.0	0.0	0.9	£ 307.50	341.67

## Creditors

Dividend (notices, advertisement and payment)	0.0	0.0	0.0	0.0	1.5	0.0	1.5	£ 187.50	125.00
									125.00
Agreement of claims (RPS etc)	0.0	0.0	0.8	0.0	0.0	0.0	0.8	£ 280.00	350.00
Other major issues	0.0	0.0	0.0	0.0	1.5	0.0	1.5	£ 187.50	125.00
									203.26
Dividend (notices, advertisement and payment)	0.0	0.0	0.0	0.4	0.0	0.0	0.4	£ 140.00	350.00
									350.00
Agreement / Rejection of claims / Security review	0.0	0.2	0.0	0.0	0.0	0.0	0.2	£ 120.00	600.00
Distributions / Disapplication of PP	0.8	0.0	0.5	1.4	0.0	0.0	2.7	£ 1,207.50	447.22
Meetings/corres/tel	0.0	0.0	0.5	0.8	0.0	0.0	1.3	£ 427.50	328.85
									417.86
Agreement / Rejection of claims	0.0	0.0	1.5	3.9	0.0	0.0	5.4	£ 1,732.50	320.83
Correspondence/tel	0.0	0.0	0.7	3.3	0.0	0.0	4.0	£ 1,272.50	318.13
Dividend (notices, advertisement and payment)	0.3	0.0	0.9	4.7	0.0	0.0	5.9	£ 1,987.50	336.86
									326.31
	1.1	0.2	4.9	14.5	3.0	0.0	23.7	£ 7,542.50	318.25

## Administration and Planning

Billing	0.0	0.0	0.0	0.5	0.0	0.0	0.5	£ 150.00	300.00
Case review / KPI reports	0.5	0.1	0.2	1.7	0.0	0.0	2.5	£ 1,065.00	426.00



	Diary updates / checklists	0.0	0.0	0.0	0.8	0.1	0.0	0.9	£ 270.00	300.00
	Filing	0.0	0.1	0.0	2.1	1.1	0.0	3.3	£ 915.00	277.27
	Ongoing case planning/strategy	0.0	2.4	0.5	0.7	3.8	0.0	7.4	£ 2,203.50	297.77
	Redirected mail	0.0	0.0	0.3	0.3	0.0	0.0	0.6	£ 202.50	337.50
										316.18
	Bank Reconciliations	0.0	0.0	0.2	0.2	0.5	0.0	0.9	£ 260.00	288.89
	Cashiering / TPS transaction posting	0.0	0.0	1.6	3.2	5.4	0.0	10.2	£ 2,797.50	274.26
	Investment of funds - review	0.0	0.0	0.1	0.1	0.0	0.0	0.2	£ 67.50	337.50
	Journals	0.0	0.0	0.2	0.3	0.0	0.0	0.5	£ 165.00	330.00
	Receipts and Payments	0.0	0.3	0.1	0.6	0.0	0.0	1.0	£ 427.50	427.50
										290.43
Total		0.5	2.9	3.2	10.5	10.9	0.0	28.0	£ 8,523.50	304.41
Total Hours		1.6	3.7	15.1	34.8	15.7	1.0	71.9	£ 23,028.50	320.29
Total Time Cost		£ 1,200.00	£ 2,220.00	£ 5,705.50	£ 10,835.00	£ 2,786.50	£ 281.50	£ 23,028.50		
Total Hours		1.6	3.7	15.1	34.8	15.7	1.0	71.9	£ 23,028.50	320.29
Total Time Cost		£ 1,200.00	£ 2,220.00	£ 5,705.50	£ 10,835.00	£ 2,786.50	£ 281.50	£ 23,028.50		
Average Rates		750.00	600.00	377.85	311.35	177.48	281.50	320.29		

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## APPENDIX C(II) - POST-APPOINTMENT TIME ANALYSIS (CUMULATIVE)

Joint Liquidators' post appointment time cost analysis for the period 23 September 2021 to 20 September 2023

Hours Spent	Partners	Directors / Associate Directors	Managers	Associates	Executives & Analysts	Assistants & Support Staff	Total Hours	Total Time Costs	Average Rates
Statutory Requirements	1.0	1.7	12.0	9.1	20.6	1.4	45.8	£ 12,321.00	269.02
Realisation of Assets	1.3	3.8	16.9	0.6	1.8	0.0	24.4	£ 8,744.00	358.36
Investigations	2.0	0.6	4.4	0.0	17.2	0.0	24.2	£ 5,509.00	227.64
Case Specific Matters	0.0	2.6	5.3	0.4	2.5	0.0	10.8	£ 3,522.50	326.16
Creditors	2.8	3.7	27.8	14.5	25.8	0.0	74.6	£ 20,959.00	280.95
Administration and Planning	2.2	6.4	14.2	10.6	72.4	0.3	106.1	£ 23,535.50	221.82
Total Hours	9.3	18.8	80.6	35.2	140.3	1.7	285.9	£ 74,591.00	260.90
Total Time Cost	£ 6,137.50	£ 9,493.00	£ 27,009.00	£ 10,953.50	£ 20,641.50	£ 356.50	£ 74,591.00		
Average Rates	659.95	504.95	335.10	311.18	147.12	209.71	260.90		

# APPENDIX D - NOTICE THAT COMPANY'S AFFAIRS ARE FULLY WOUND UP

R.J. Morrall Limited In Liquidation

Company No: 04355311

Glen Carter and Phillip Sykes appointed as Joint Liquidators to the above Company on 23 September 2021

Date Notice delivered to the creditors on: 20 September 2023

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Notice **that Company's affairs are fully wound up** under Rule 6.28 Insolvency (England and Wales) Rules 2016

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Notice is hereby given to the creditors of the above named Company of the following matters:

- (a) The Company's affairs are fully wound up.
- (b) Creditors have the right under rule 18.9 Insolvency (England and Wales) Rules 2016 to make a written request to the liquidator for further information about remuneration or expenses set out in the final account.  
  
If you wish to make a request for further information then it must be made in writing within 21 days of receipt of this report by either by (i) any secured creditor or (ii) an unsecured creditor with the concurrence of at least 5% in value of the unsecured creditors or with the permission of the court.
- (c) Creditors have the right to challenge the Joint Liquidators' remuneration and expenses under rule 18.34 Insolvency (England and Wales) Rules 2016. 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 on the grounds that the remuneration charged or expenses incurred by the Joint Liquidators is/are in all the circumstances excessive, or that the basis fixed for the Joint Liquidators' remuneration is inappropriate. Any such challenge must be made no later than eight weeks after receipt of the progress report or final account which first discloses the charging of remuneration or incurring of the expenses in question.
- (d) The Joint Liquidators will vacate office under section 171(7) of the Insolvency Act 1986 as soon as the Joint Liquidators have complied with section 106(3) of that Act by delivering to the Registrar of Companies the final account and statement required by section 106(3) of whether any creditors have objected to the Joint Liquidators' release.
- (e) The Joint Liquidators will be released under section 173(2) of the Insolvency Act 1986 at the same time as vacating office unless any of the creditors objected to the release.
- (f) Creditors may object to the release of the Joint Liquidators by giving notice in writing to the Joint Liquidators before the end of the later of (i) eight weeks after delivery of this notice; or (ii) the final determination of any request for information under rule 18.9 of the Insolvency (England and Wales) Rules 2016, or any application to the court under rule 18.34 of the Insolvency (England and Wales) Rules 2016.

Name, address & contact details of the Joint Liquidators

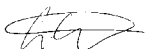
Primary Office Holder

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Dated: 20 September 2023



Glen Carter  
Restructuring Advisory Director  
RSM UK Restructuring Advisory LLP  
Joint Liquidator